

January 31, 2025

To whom it may concern,

Company Name: SEKISUI KASEI CO., LTD.  
Representative Director: Masato Kashiwabara, President and CEO  
Listing: Tokyo Prime Market  
Securities Code: 4228  
Inquiries: Katsumi Sasaki, Director & Senior Managing Executive Officer,  
Head of Corporate Strategic Headquarters  
Tel: +81-3-3347-9618

## Notice of Recording Non-Operating Income (Foreign Exchange Gain)

This is to notify you that during the consolidated cumulative period of the third quarter of the fiscal year ending March 31, 2025 (April 1, 2024 to December 31, 2024), we recorded non-operating income (foreign exchange gains) as below.

### 1. Details of Non-Operating Income (Foreign Exchange Gain)

During the first nine months of the fiscal year ending March 31, 2025 (April 1, 2024 to December 31, 2024), we recorded foreign exchange gains of ¥259 million as non-operating income. Furthermore, because we recorded foreign exchange losses of ¥255 million as non-operating expenses in the first six months of the fiscal year ending March 31, 2025 (April 1, 2024 to September 30, 2024), foreign exchange gains of ¥515 million as non-operating income in the third quarter of the fiscal year ending March 31, 2025 (October 1, 2024 to December 31, 2024).

This was mainly due to the revaluation of receivables and payables denominated in foreign currencies held by SEKISUI KASEI Group at the exchange rate at the end of the third quarter.

### 2. Impact on Business Performance

The impact of the above-mentioned recording of non-operating income (foreign exchange gains) on business results is reflected in "Consolidated Financial Results for the Nine Months Ended December 31, 2024 (Under Japanese GAAP)" announced today. Because this amount will fluctuate depending on the future status of foreign exchange rates, going forward we will provide prompt notification in the event that a material impact on business results arises.

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