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 Listing: Tokyo Prime Market
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(Update on Disclosed Matter)

Notice Regarding Change in Asset Handover Date and Timing of Recording Extraordinary Income

SEKISUI KASEI CO., LTD. (the “Company”) hereby announces that, as previously disclosed in the press release dated November 19, 2025, entitled “Notice Regarding Transfer of Fixed Assets by a Consolidated Subsidiary,” the Company’s consolidated subsidiary, Sekisui Kasei Taiwan Co., Ltd., has decided to transfer certain fixed assets.

Subsequently, changes have arisen regarding the asset handover date and the timing of recognition of extraordinary income (gain on sale of fixed assets) associated with this transfer. Details are as follows:

- Reason for the Change
 Due to the transfer procedures taking longer than initially expected in coordination with the transferee.

- Details of the Change

	Before Change	After Change
Asset Handover Date	February 2026	April 2026
Timing of Recording Extraordinary Income	Fiscal year ending March 31, 2026	First quarter of the fiscal year ending March 31, 2027

- Outlook

Due to the delay in the asset handover date compared to the original schedule, the Company expects to record an extraordinary income of approximately JPY 1.0 billion as gain on sale of fixed assets in the consolidated financial results for the first quarter of the fiscal year ending March 31, 2027.

For the impact of this matter on the consolidated financial results for the fiscal year ending March 31, 2026, please refer to the “Notice Regarding Recognition of Deferred Tax Assets (Consolidated and Individual), Revision of Consolidated Earnings Forecasts, and Revision of Dividend Forecast (Increase in Dividend)” disclosed today.