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To whom it may concern

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Notification on Expected Recording of Extraordinary Income (Gain on Sale of Investment Securities) and Revisions to Financial Results Forecasts

Kurabo Industries Ltd. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held today, to sell a portion of the investment securities it holds and expects to record the gain on investment securities sale as extraordinary income, as described below.
Additionally, the Company hereby announces that it has revised the consolidated financial results forecasts for the fiscal year ending March 31, 2027 announced on August 7, 2026, as described below.

1. Expected Recording of Extraordinary Income (Gain on Sale of Investment Securities)

(1) Reason for the Investment Securities Sale

As one of the priority policies of the financial strategy in the medium-term management plan "Accelerate '27," which started in fiscal year 2025, the Company has been engaging in efforts to reduce our cross-shareholdings. This move is a part of such efforts.

(2) Details of Investment Securities Sale

① Investment securities to be sold	Twelve listed securities owned by the Company
② Scheduled sale timing	From November to December 2026 (scheduled)
③ Gain on sale of investment securities	Approx. ¥15.0 billion (expected)

*The above gain on sale of investment securities is an estimated amount calculated based on the current share price of the said securities and may fluctuate.

(3) Future Outlook

Due to the above sale of investment securities, gain on sale of investment securities is expected to be recorded as extraordinary income in the third quarter of the fiscal year ending March 31, 2027 (from October 1, 2026 to December 31, 2026).

2. Revisions to Financial Results Forecasts

(1) Revisions to consolidated financial results forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecasts (A)	160,000	12,000	13,300	14,800	186.80
Revised forecasts (B)	160,000	12,000	13,300	22,500	285.01
Change (B – A)	0	0	0	7,700	
Change (%)	0.0	0.0	0.0	52.0	
(Reference) Results for the fiscal year ended March 31, 2026	143,758	9,182	11,071	12,876	156.38

Note: The Company conducted a 5-for-1 stock split of its common shares with the effective date of October 1, 2026. Basic interim (current period) net income per share has been calculated on the assumption that the stock split had been effected at the beginning of the previous consolidated fiscal year.

(2) Reasons for revisions

With respect to profit attributable to owners of parent, it is expected to exceed the previous forecast because, as described in 1. above, the Company plans to record an increase in extraordinary income (gain on sale of investment securities) resulting from the sale of some of the investment securities owned by the Company, among other factors.

*The financial results forecasts were prepared based on information available as of the release date of this material, and actual operating results may differ from the financial results forecasts due to various factors in the future.