

February 13, 2026

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(Securities code: 8070, TSE Prime Market)
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(Progress Update) Notice Regarding Transfer of Non-current Asset and Recording of Extraordinary Income

TOKYO SANGYO CO., LTD. (the “Company”) hereby announces that it will record gains on sale of non-current assets previously announced in “Notice Regarding Transfer of Non-current Asset and Recording of Extraordinary Income” dated March 15, 2024, as extraordinary income in the third quarter of the current fiscal year.

Although the transfer of the asset was completed in the fiscal year ended March 31, 2025, as announced in “Notice Regarding Revision to Financial Results Forecast” dated March 24, 2025, the Company had not received approval from the relevant authorities for the change in business operator. The administrative procedure has now been completed.

The items related to this matter that have changed since disclosure on March 15, 2024, are underlined below.

1. Reason for transfer

The asset was sold as part of the review of the Company’s asset composition, considering the business environment surrounding the solar-related business.

2. Details of asset transferred

Name and location of the asset	Sale price	Book value	Gain on sale
Solar power plant in Agano City, Niigata Prefecture	*1	*1	<u>2,445 million yen</u> <u>*2</u>

*1 The sale price and book value are undisclosed due to the purchaser’s request.

*2 The gain on sale of the asset has been revised from the initial estimate of 2,900 million yen and has been expected to be 2,500 million yen, mainly because part of the income obtained through the transfer was recorded under net sales as announced in “Notice Regarding Revision to Financial Results Forecast” dated March 24, 2025.

3. Overview of the purchaser

The purchaser is a single Japanese company; however, the Company has decided not to disclose the purchaser’s name, due to its request. There are no capital, human resource, or business relationships between the purchaser and the Company that warrant disclosure.

4. Transfer schedule

Resolution of Board of Directors	March 15, 2024
<u>Conclusion of sale contract</u>	<u>March 21, 2024</u>
<u>Transfer of the non-current asset</u>	<u>July 5, 2024</u>

5. Impact on financial results

No change has been made at this time to the consolidated financial results forecast for the fiscal year ending March 31, 2026.