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MEMBERSHIP

February 27, 2026

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Director & President, Chief Executive  
Officer  
(Securities code: 1934; Tokyo Stock  
Exchange Prime Market)  
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## Notice Regarding Recording of Extraordinary Losses and Revision of Financial Results Forecast

Yurtec Corporation (the “Company”) expects to record extraordinary losses during the fourth quarter of the fiscal year ending March 31, 2026 (January 1, 2026 to March 31, 2026) as described below.

The Company also hereby announces that, in light of recent performance trends, it has revised its financial results forecast announced on January 29, 2026 as described below.

### 1. Recording of extraordinary losses

The Group acquired all shares of SIGMA ENGINEERING JSC (hereinafter “Sigma”) in June 2021, making it a wholly owned subsidiary. Sigma possesses one of Vietnam’s leading construction capabilities in medium-to-large-scale facility construction projects and wind power generation facility construction projects. However, due to the prolonged decline in private construction volume caused by the impact of the COVID-19 pandemic, exceeding initial expectations, and the postponement of order opportunities resulting from stagnant investment in the wind power generation market, profitability has declined compared to the assumptions made at the time of acquisition. As a result of revising its business plan in light of changes in the business environment, the Company expects to record extraordinary losses in the fourth quarter of the fiscal year ending March 31, 2026.

#### (1) Recording of loss on valuation of shares of subsidiaries and associates in the non-consolidated financial statements

As a result of evaluating Sigma’s shares held by the Company, taking into account changes in the business environment and future prospects, the Company expects to record extraordinary losses of 4.7 billion yen as loss on valuation of shares of subsidiaries and associates.

The loss on valuation of shares of subsidiaries and associates is eliminated on the consolidated financial statements, and extraordinary losses described in “(2) One-time amortization of goodwill and recording of impairment losses in consolidated financial statements” represents the impact on the consolidated financial statements.

#### (2) One-time amortization of goodwill and recording of impairment losses in consolidated financial statements

In connection with the recording of loss on valuation of shares of subsidiaries and associates in the non-consolidated financial statements, the Company expects to record a one-time amortization of the unamortized balance of goodwill related to Sigma in the consolidated financial statements. This will result

in the recording of extraordinary losses of 2.0 billion yen in amortization of goodwill and 0.9 billion yen in impairment losses on Sigma's customer-related assets and operating assets, totaling 2.9 billion yen.

## 2. Revision of the financial results forecast

Full-year consolidated financial results forecast for the fiscal year ending March 31, 2026 (April 1, 2025 - March 31, 2026)

|  | Net sales   | Operating profit | Ordinary profit | Profit attributable to owners of parent | Basic earnings per share |
|--|-------------|------------------|-----------------|---|--------------------------|
|  | Million yen | Million yen      | Million yen     | Million yen                             | Yen                      |
| Previously announced forecast (A)  | 267,000     | 16,700           | 17,500          | 12,200                                  | 177.68                   |
| Revised forecast (B)   | 254,000     | 18,000           | 18,500          | 10,000                                  | 145.61                   |
| Change (B-A)   | (13,000)    | 1,300            | 1,000           | (2,200)                                 |                          |
| Change (%)   | (4.9)       | 7.8              | 5.7             | (18.0)                                  |                          |
| (Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2025) | 257,204     | 16,185           | 17,302          | 11,982                                  | 169.92                   |

Full-year non-consolidated financial results forecast for the fiscal year ending March 31, 2026 (April 1, 2025 - March 31, 2026)

|  | Net sales   | Operating profit | Ordinary profit | Profit      | Basic earnings per share |
|--|-------------|------------------|-----------------|-------------|--------------------------|
|  | Million yen | Million yen      | Million yen     | Million yen | Yen                      |
| Previously announced forecast (A)  | 239,000     | 14,500           | 16,000          | 11,500      | 167.49                   |
| Revised forecast (B)   | 229,000     | 16,500           | 18,000          | 8,000       | 116.48                   |
| Change (B-A)   | (10,000)    | 2,000            | 2,000           | (3,500)     |                          |
| Change (%)   | (4.2)       | 13.8             | 12.5            | (30.4)      |                          |
| (Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2025) | 228,759     | 13,923           | 15,310          | 10,926      | 154.94                   |

## 3. Reason for the revision

### (1) Non-consolidated financial results forecast

Net sales are expected to decrease due to factors such as the progress of large-scale construction projects falling below the initial projection. However, operating profit and ordinary profit are projected to exceed the previously announced forecast figures, driven by improved profitability of construction contracts caused by thorough cost management.

Profit is expected to fall below the previously announced forecast figure due to the recording of loss on valuation of shares of subsidiaries and associates, as mentioned above.

### (2) Consolidated financial results forecast

Net sales are expected to fall below the previously announced forecast, due to anticipated declines in the Company's revenue and delays in securing orders for large-scale construction projects at overseas subsidiaries beyond initial projections. Operating profit and ordinary profit are projected to exceed the previously announced forecast figures for the same reasons as those cited in the non-consolidated

financial results forecast. Profit attributable to owners of parent is expected to fall below the previously announced forecast figure due to the one-time amortization of goodwill and recording of impairment losses, as mentioned above.

#### 4. Dividend forecast

The dividend forecast for the fiscal year ending March 31, 2026 remains unchanged from the annual dividend per share of 72 yen (interim dividend of 36 yen and year-end dividend of 36 yen) announced on January 29, 2026.

(Note) The statements regarding financial results forecast figures contained in this document are based on the information currently available to the Company and certain assumptions deemed reasonable. Actual results may differ materially due to various factors.