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SAKAI
MASTERS OF COMPACTION

May 13, 2026

To whom it may concern:

Company Name: SAKAI HEAVY INDUSTRIES, LTD.
Representative: Ichiro Sakai, President and Representing Director
Securities Code: 6358 (Tokyo Stock Exchange Prime Market)
Contact: Yasuyuki Fujikawa , Executive Officer,
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Telephone: +81-3-3434-3401

Notice of Difference between Forecast of Consolidated Financial Results and Actual Results and Dividend of Retained Earnings for the Fiscal Year Ended March 31, 2026

SAKAI HEAVY INDUSTRIES, LTD. (the “Company”) hereby announces the following differences between the forecast of consolidated financial results for the fiscal year ended March 31, 2026 announced in the " Notice of Revision of Consolidated Financial Forecast for the Fiscal Year Ending March 31,2026" dated March 12, 2026 and the actual results announced today.
In addition, the Company hereby announces that at the board of directors meeting held on May 13, 2026, it was resolved to revise the dividend of year-end retained earnings for the fiscal year ended March 31, 2026 as follows.

1. Consolidated financial results for the fiscal year ended March 31, 2026

(1) Differences between the forecast consolidated financial results and actual results for the fiscal year ended March 31, 2026 (from April 1 , 2025 to March 31 , 2026)

(Unit：million yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share (yen)
Previous forecast (A)	26,600	1,050	1,030	1,500	175.28
Actual results (B)	27,541	1,588	1,581	1,763	205.93
Increase/decrease amount (B-A)	941	538	551	263	
Increase/Decrease Ratio (%)	3.5	51.3	53.5	17.5	
(Reference) Previous fiscal year results (fiscal year ended March 31, 2025)	27,854	1,583	1,494	1,435	168.50

Note: The Company made a two-for-one share split effective October 1, 2024. Basic earnings per share have been calculated assuming that the share split was conducted at the beginning of the previous fiscal year.

(2) Reasons for the differences

On March 12, 2026, the Company revised its performance forecast downward in light of the uncertain business environment at the time. However, as the global construction machinery market began to bottom out, sales both domestically and internationally performed well towards the end of the fiscal year. As a result, the Company was able to achieve results that exceeded its expectations at the time, and thus surpassed the previous forecast.

2. Details of dividends

(1) Dividend of year-end retained earnings for the fiscal year ended March 31,2026

	Determined amount	Latest dividend forecast (Announced on May 14, 2025)	Previous results (Fiscal year ended March 31, 2025)
Reference Date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	62.00 yen	60.00 yen	60.50 yen
Total dividend amount	531 million yen	—	516 million yen
Effective date	June 29, 2026	—	June 30, 2025
Dividend resource	Retained earnings	—	Retained earnings

(2) Reasons for revisions

Due to the revision of full-year consolidated financial forecast, ROE in the fiscal year ended March 31,2026 was 5.7%. Therefore, in accordance with the dividend policy outlined in the "Medium-Term Management Policy," the Company has set the annual dividend at 107 yen per share, which is equivalent to 3% of DOE, and revised the year-end dividend upward from 60 yen per share to 62 yen per share.

This matter is scheduled to be submitted to the 78th Annual General Meeting of Shareholders scheduled to be held on June 26, 2026.

The dividend policy outlined in our "Medium-term Management Policy" is as follows:

When ROE falls below 3%: A payout ratio of 100% will apply.

When ROE is between 3% and 6% : A DOE of 3% will apply.

When ROE exceeds 6%: A payout ratio of 50% will apply..

(Reference) Breakdown of annual dividends

	Annual dividends per share		
	End of the second quarter	Year end	Total
Previous forecast	—	60.00 yen	105.00 yen
Determined amount	—	62.00 yen	107.00 yen
Actual results (Year ended March 31, 2026)	45.00 yen	—	—
(Reference) Actual results(Year ended March 31,2025)	85.00 yen	60.50 yen	—

Note: The Company made a two-for-one share split of its common shares effective October 1, 2024. For the year-end dividend per share for the fiscal year ended March 31, 2025, the figure shown is amount that takes into account the effect of the share split, and "–" is stated for the annual dividend. The interim dividend (¥85.00 per share) paid with a record date of September 30, 2024 is equivalent to ¥42.50 per share if converted to the dividend per share after such share split. Accordingly, the annual dividend for the previous fiscal year, combined with the year-end dividend, will be ¥103.00 per share.