



August 6, 2026

To whom it may concern,

Company name: PACIFIC METALS CO., LTD.
Representative: Kazuo Iwadate, President and
Representative Director
(Securities code: 5541
TSE Prime Market)
Contact: Terunobu Matsuyama,
Director and Managing Executive
Officer
(Telephone: +81-3-3201-6681)

Notice Concerning Recording of Non-operating Income (Share of Profit of Entities Accounted for Using Equity Method)

PACIFIC METALS CO., LTD. (the "Company") hereby announces that it has recorded non-operating income for the three months ended June 30, 2026 (April 1, 2026 through June 30, 2026), as outlined below.

- Non-operating income related to entities accounted for using equity method

For the three months ended June 30, 2026, the Company expects to record share of profit of entities accounted for using equity method of 1,002 million yen due mainly to strong performance of entities accounted for using equity method in the Philippines supported by strong demand.

- Impact on financial results

This matter has been reflected in the "Consolidated Financial Results for the Three Months Ended June 30, 2026 [Japanese GAAP]" announced today.