August 6, 2026

To whom it may concern:


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# Notice Regarding the Recording of Extraordinary Income (Gain on Negative Goodwill) and the Revision of Consolidated Earnings Forecasts for the Six-Month Interim Period and the Fiscal Year Ending March 31, 2027

MORIROKU COMPANY, LTD. (hereinafter the "Company") hereby announces that it recorded extraordinary income for the first quarter of the fiscal year ending March 31, 2027 (April 1, 2026 to June 30, 2026). As a result, the Company has revised its consolidated earnings forecasts for the six-month interim period and the full fiscal year ending March 31, 2027, originally announced on May 14, 2026, as outlined below.

1. Details of Extraordinary Income

Effective April 1, 2026, the Company acquired all shares of Moriroku ReNova Co., Ltd., making this company and its two subsidiaries consolidated subsidiaries. Consequently, for the first quarter of the fiscal year ending March 31, 2027, the Company recorded a gain on negative goodwill of 2,172 million yen as extraordinary income. Please note that this amount is provisional, as the allocation of the acquisition cost had not been completed as of the end of the first quarter.

2. Revised Consolidated Earnings Forecasts for the Six-Month Interim Period of the Fiscal Year Ending March 31, 2027 (April 1, 2026 to September 30, 2026)

| | Net sales | Operating profit | Ordinary profit | Profit attributable to owners of parent | Earnings per share |
|---|---|---|---|---|---|
| | million yen | million yen | million yen | million yen | yen |
| Previous forecast (A) | 94,450 | 2,100 | 2,000 | 1,000 | 69.85 |
| Revised forecast (B) | 95,600 | 2,900 | 2,800 | 3,900 | 272.26 |
| Change (B-A) | 1,150 | 800 | 800 | 2,900 | |
| Percentage change (%) | 1.2% | 38.1% | 40.0% | 290.0% | |
| (Reference) Results for the Previous Second Quarter (FYE March 2026) | 66,298 | 1,816 | 1,605 | 958 | 66.75 |

(Reason for Revision of Earnings Forecasts)
Net sales are expected to be generally in line with the previous forecast, reflecting increased automobile production volumes in Japan and North America as well as reduced production in China.
However, operating profit and ordinary profit are now expected to exceed the previous forecast, mainly due to (i) the positive impact of selling price revisions in the Chemicals Business, (ii) improved production efficiency and cost reductions at the North American operations of the Resin-Treated Product Business, and (iii) an improved product mix at the Company's operations in Japan. Accordingly, the Company has revised its forecast.
Furthermore, as described in "1. Details of Extraordinary Income," the Company has recorded extraordinary income. In light of this, the Company has also revised its forecast for interim profit attributable to owners of parent.

3. Revised Full-Year Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

| | Net sales | Operating profit | Ordinary profit | Profit attributable to owners of parent | Earnings per share |
|---|---|---|---|---|---|
| Previous forecast (A) | million yen<br>194,400 | million yen<br>6,000 | million yen<br>5,300 | million yen<br>3,100 | yen<br>216.55 |
| Revised forecast (B) | 194,600 | 6,500 | 5,600 | 5,400 | 376.97 |
| Change<br>(B-A) | 200 | 500 | 300 | 2,300 | |
| Percentage change<br>(%) | 0.1% | 8.3% | 5.7% | 74.2% | |
| (Reference)<br>Results for the Previous Fiscal Year<br>(FYE March 2026) | 133,871 | 4,638 | 3,993 | 2,447 | 170.79 |

(Reason for Revision of Earnings Forecasts)
Reflecting the revisions to the consolidated financial forecast for the second quarter (interim period), as well as the impact of the situation in the Middle East, uncertainties surrounding the outlook for the China business, and other relevant factors, the Company has revised its forecast figures.

Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.