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Notice of difference between 2nd quarter (interim) earnings forecast and actual results for FY ending March 2027 and revision of full-year earnings forecast

Sumitomo Osaka Cement Co., Ltd. (the "Company") hereby announces that a difference has arisen between the second quarter (interim) earnings forecast for the fiscal year ending March 2027, announced on May 13, 2026, and the actual results.

The Company also announces that it has revised the full-year earnings forecast for the fiscal year ending March 2027, taking into account recent trends in earnings, as described below.

1. Difference between the second quarter (interim) earnings forecast and actual results for FY ending March 2027 (From April 1, 2026, to September 30, 2026)

(1) Consolidated

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	111,000	4,500	4,300	3,100	32.60
Actual results (B)	115,105	6,147	6,393	5,422	57.01
Increase/Decrease (B−A)	4,105	1,647	2,093	2,322	—
Increase/Decrease (%)	3.7	36.6	48.7	74.9	—
(Reference) Previous period results (2Q of FY ended March 31, 2026)	105,772	4,119	4,233	5,590	57.49

(2) Non-consolidated

	Net sales	Operating profit	Ordinarily profit	Profit	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	90,100	3,200	4,200	3,000	31.55
Actual results (B)	94,242	4,033	5,936	5,877	61.80
Increase/Decrease (B−A)	4,142	833	1,736	2,877	—
Increase/Decrease (%)	4.6	26.0	41.3	95.9	—
(Reference) Previous period results (2Q of FY ended March 31, 2026)	85,121	1,453	2,910	5,314	54.66

(Note) The Company implemented a three-for-one stock split of its common shares on October 1, 2026. Basic earnings per share for the six-month periods presented were calculated on the assumption that the stock split had been implemented at the beginning of the previous fiscal year.

(3) Reasons for the Difference

Operating profit, ordinary profit, and profit all exceeded the previous forecast, mainly due to higher operating profit in the Cement business from cost reductions and other factors, increased dividend income, and higher gains recognized from further sales of cross-shareholdings.

2. Revision to Full-Year Earnings Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(1) Consolidated

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of the parent	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	234,500	15,000	14,500	10,000	105.18
Revised forecast (B)	241,000	15,000	14,800	11,500	122.00
Increase/Decrease (B−A)	6,500	—	300	1,500	—
Increase/Decrease (%)	2.8	—	2.1	15.0	—
(Reference) Previous period results (Full year of FY ended March 31, 2026)	223,686	13,648	14,405	11,214	116.53

(2) Non-consolidated

	Net sales	Operating profit	Ordinary profit	Profit	Basic earnings per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Previously announced forecast (A)	188,800	9,700	10,200	7,000	73.63
Revised forecast (B)	194,200	9,200	10,400	9,000	95.49
Increase/Decrease (B−A)	5,400	(500)	200	2,000	—
Increase/Decrease (%)	2.9	(5.2)	2.0	28.6	—
(Reference) Previous period results (Full year of FY ended March 31, 2026)	179,093	6,987	9,114	8,463	87.94

(Note) The Company implemented a three-for-one stock split of its common shares on October 1, 2026. Basic earnings per share for the six-month periods presented were calculated on the assumption that the stock split had been implemented at the beginning of the previous fiscal year.

(3) Reasons for the Revision

As described in 1 above, operating profit for the first half exceeded the previous forecast, mainly due to higher operating profit in the Cement business. In the second half (October 2026–March 2027), operating profit in the High-Performance Products business is expected to increase, mainly due to higher sales volume of electronic materials for semiconductor manufacturing equipment. However, the Cement business is expected to face lower domestic demand for cement, higher energy costs, and increased raw material and other costs due to rising prices of various materials. Accordingly, the full-year consolidated operating profit forecast remains unchanged, while the non-consolidated operating profit forecast has been revised downward.

Full-year profit is expected to exceed the previous forecast, mainly due to the recognition of gains on sales of cross-shareholdings.

(Note) The above earnings forecast is based on information currently available, and actual results may differ materially from the forecast figures due to a variety of factors.