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To whom it may concern:

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Notice of Revision of Consolidated Financial Forecast for the Fiscal Year Ending March 31,2026

SAKAI HEAVY INDUSTRIES, LTD. (the “Company”) hereby announces that taking into account recent business performance trends, the Company has revised the Consolidated Financial Forecast for the Fiscal Year Ending March 31,2026, as follows.

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

- (1) Revision of the forecast of consolidated financial results for the fiscal year ending March 31, 2026
 (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)	28,000	1,250	1,250	900	105.61
Revised forecast (B)	26,600	1,050	1,030	1,500	175.28
Increase/decrease amount (B-A)	△1,400	△200	△220	600	
Increase/Decrease Ratio (%)	△5.0	△16.0	△17.6	66.7	
(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 revision

① Net sales, Operating profit, Ordinary profit

Although the global construction machinery market showed signs of bottoming out, demand did not recover strongly. As a result, net sales are expected to fall below the previous forecast. Due to the decrease in net sales, both operating profit and ordinary profit have been revised downward.

② Profit attributable to owners of parent

As announced today in the “Notice of Recording of Expected Extraordinary Income (Gain on Sale of Investment Securities)” , based on the Company’s policy to limit the ratio of cross-shareholdings to consolidated net assets to less than 20%, the Company expects to record a gain on sale of investment securities as an extraordinary income. Accordingly, the Company has revised upward the profit attributable to owners of parent forecast.

2. The year-end dividend forecast

Even with this full-year forecast, ROE is expected to remain within the range of 3% to 6%, in accordance with the dividend policy* outlined in the "Medium-Term Management Policy," the annual dividend forecast remains unchanged at 105 yen per share, which is equivalent to a DOE of 3%, as previously announced.

As it is difficult to reasonably estimate the final amount of net assets at this time, the year-end dividend forecast per share remains unchanged from the initially announced forecast.

*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.

Note: The financial forecasts and other forward-looking statements contained in this document are based on information currently available to the Company and certain assumptions that the Company believes to be reasonable, and are not intended as guarantees of future performance. Due to the current highly uncertain market environment, including heightened tensions in the Middle East, actual performance may differ significantly due to various factors.