

Translation

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February 4, 2026

To whom it may concern:

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Notice of Revision of Consolidated Financial Forecast for the Full Year due to the Recording of Extraordinary Income from the Transfer of Fixed Assets

At the meeting of its Board of Directors held today, Br. Holdings Corporation (the "Company") resolved to transfer the fixed assets (land and building) owned by the Company (the "Transfer"), and expects to record an extraordinary income in connection with the Transfer. As a result, the Company has decided to revise its full year consolidated financial forecast for the fiscal year ending March 31, 2026, which was announced on May 14, 2025, and hereby announces the details as set forth below.

1. Reason for the Transfer of the Fixed Assets

The Company decided to implement the Transfer in order to reduce costs such as repair and maintenance expenses arising from the aging of the facilities and fixed asset taxes, to improve its financial condition, and to allocate funds to meet capital needs necessary for business growth.

2. Details of the Assets to be Transferred

Name and Location of the Assets	Income on transfer
Kyokuto Building Land: 2,181.77 m ² Building: 6,328.63 m ² (Lot Nos. 4, 17, 18 and 19, 2-6 Hikarimachi, Higashi-ku, Hiroshima-shi, Hiroshima, Japan)	2,154 million yen

(Note 1) The transfer price and book value will not be disclosed due to confidentiality obligations with the transferee.

(Note 2) The income on transfer represents an approximate amount calculated by deducting the book value of the assets and estimated expenses related to the transfer from the transfer price.

3. Overview of the Transferee

The transferee will not be disclosed in accordance with an agreement with the transferee.

There is no capital, personal, or business relationships between the transferee and the Company that should be noted. In addition, the transferee is not a party related to the Company.

4. Transfer Schedule

(1)	Date of the Board of Director's resolution	February 4, 2026
(2)	Date of contract conclusion	March 31, 2026 (scheduled)
(3)	Date of transfer (handover)	March 31, 2026 (scheduled)

5. Revision of Financial Forecast

With respect to the consolidated financial results, order volumes from expressway companies slowed, resulting in a decrease in the Company's order intake and consequently a decline in net sales. In addition, the ratio of construction progress at the fiscal year-end is expected to fall below initial expectations. Furthermore, for certain large-scale projects that have a substantial impact on profit recognition, design changes are expected to be postponed to the next fiscal year. As a result, net sales are expected to be 37,000 million yen, operating profit to be 1,650 million yen, and ordinary profit to be 1,500 million yen, each falling short of initial forecasts.

On the other hand, as a result of recording extraordinary income from the Transfer of fixed assets, profit attributable to owners of the parent is expected to be 2,180 million yen, exceeding the initial forecast.

In light of the above, the Company has revised the consolidated financial forecast for the fiscal year ending March 31, 2026, which was originally announced on May 14, 2025, as follows.

Revisions of Consolidated Financial Forecasts for the Full Year for the Fiscal Year Ending March 31, 2026
(from April 1, 2025 to March 31, 2026)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Earnings per Share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	yen
Previous forecast (A)	41,000	2,000	1,900	1,300	28.86
Current revised forecast (B)	37,000	1,650	1,500	2,180	48.30
Change (B-A)	(4,000)	(350)	(400)	880	19.44
Change (%)	(9.8)	(17.5)	(21.1)	67.7	67.4
Actual results for the fiscal year ended March 31, 2025	40,770	1,953	1,880	1,268	28.29

(Note) The above forecasts are prepared based on the information available as of the date of announcement of this document, and actual results may differ from these forecasts due to various factors in the future.