

[Translation]

April 3, 2026

To whom it may concern:

Company name: OILES CORPORATION
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**Notice Regarding the Recording of Extraordinary Income and Losses
 and Revision of Earnings Forecast**

Oiles Corporation (the “Company”) expects to record extraordinary income and loss in its financial results for the fiscal year ending March 31, 2026.

In addition, the Company has revised its consolidated earnings forecast for the fiscal year ending March 31, 2026, which was previously announced on February 10, 2026, and hereby provides notice thereof.

1. Details of Extraordinary Income and Losses

As stated in the “Notice Regarding Equipment Restoration at the Company’s Ashikaga Plant” dated January 13, 2026, the performance-testing equipment for seismic isolators at the Company’s Ashikaga Plant, which had been out of operation, has been restored. The Company expects to record extraordinary loss of JPY 1,396 million as provision for compensation for delivery delays, as compensation to customers has arisen due to delivery delays resulting from the said issue.

In addition, as part of its efforts to improve asset efficiency, the Company has been reducing its holdings of policy investment securities. During the period from February 5, 2026 to March 25, 2026, the Company sold two listed equity securities it held and recorded a gain on the sale of investment securities of JPY 1,136 million as extraordinary income.

2. Revision to the Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2026

(From April 1, 2025 to March 31, 2026)

| | Net Sales (JPY million) | Operating Profit (JPY million) | Ordinary Profit (JPY million) | Profit Attributable to Owners of Parent (JPY million) | Earnings per Share (JPY) |
|--|----------------------------|--------------------------------------|-------------------------------------|---|--------------------------------|
| Previous Forecast(A) | 68,300 | 6,100 | 6,300 | 4,100 | 140.66 |
| Revised Forecast(B) | 68,600 | 6,700 | 7,000 | 4,700 | 161.15 |
| Change(B-A) | 300 | 600 | 700 | 600 | — |
| Change(%) | 0.4% | 9.8% | 11.1% | 14.6% | — |
| (Reference) Results for the Fiscal Year Ended March 31, 2025 | 67,604 | 6,942 | 7,381 | 6,308 | 208.41 |

3. Reason for the Revision to the Earnings Forecast

Based on the latest performance and forecast of the structural devices division, together with the recognition of the extraordinary income and extraordinary losses described above, the Company has revised its consolidated earnings forecast for the fiscal year ending March 31, 2026, which was previously announced on February 10, 2026.

Note: This document has been translated from 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.