July 30, 2026

To whom it may concern,

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Notice of Recording of Extraordinary Income Arising from Gain on Transfer of Non-Current Assets, and Revision to Consolidated Financial Result Forecasts

Keihanshin Building Co., Ltd. (“the Company”) hereby announces that it has concluded an agreement regarding the transfer of a non-current asset as outlined below—a matter previously disclosed in the 'Notice Concerning Decision on Transfer Policy for Non-Current Asset' dated July 6, 2026. In addition, the Company hereby gives notice that it has revised its consolidated financial result forecasts for the fiscal year ending March 31, 2027, that were announced on May 13, 2026, as follows.

1. Reason for the Transfer

As part of its Long-Term Business Plan, the Company is pursuing a Revolving-type Investment Business as a new business, building on its real estate leasing business. The Company's policy is to maximize profits and improve capital efficiency by reinvesting the proceeds from asset transfers into growth areas. As part of this initiative, the Company has decided to transfer the non-current asset listed below.

2. Details of the Asset to be Transferred

Name and address of asset	Transfer price	Book value	Capital gain *2	Current status
Shijo-Kawaramachi Building （Nakagyo-ku, Kyoto-shi, Kyoto）	*1	1,369 million yen	Approx. 5,900 million yen	Rental Property

(Note1)We will refrain from disclosing the transfer price in accordance with the transferee’s request.
(Note2)The capital gain is an estimate calculated by deducting the book value and related expenses from the total transfer price.

3. Overview of transferee

The transferee is a domestic corporation. We refrain from disclosing further details at the request of the transferee. There are no significant matters to note regarding capital, personnel, business relationships, or related parties between the Company and the transferee.

4. Schedule for transfer

(1)Date of Board of Directors resolution	June 19, 2026
(2) Date on which agreement concluded	July 30, 2026
(3) Date on which property delivered	July 30, 2026

5. Outlook going forward

Following the transfer of this non-current asset, extraordinary income of approximately 5,900 million yen is expected to be recorded as a gain on sale of non-current assets in the second quarter of the fiscal year ending March 31, 2027.

6. Revision to consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share	(Reference) Business profit before depreciation and amortization
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen	Millions of yen
Previous forecasts (A)	20,500	5,500	4,900	4,900	51.36	10,400
Revised forecasts (B)	20,500	5,500	4,500	7,000	73.37	14,500
Amount changed (B - A)	0	0	△400	2,100		4,100
Change (%)	0.0	0.0	△8.2	42.9		39.4
(Ref.) Actual results for the fiscal year ended March 31, 2026	20,255	5,646	5,603	4,675	48.43	10,207

(Note1)Business profit before depreciation and amortization
=Business profit (Operating profit + loss (gain) on investments in investment partnerships + loss (gain) on sale of non-current assets) + Depreciation and amortization

(Note2)The Company implemented a 2-for-1 stock split of its common shares on July 1, 2026. Accordingly, basic earnings per share have been calculated on the assumption that the said stock split was implemented at the beginning of the fiscal year ended March 31, 2026 (the previous fiscal year).

7. Reasons for revision to consolidated financial result forecasts

With regard to the full-year financial result forecasts for the fiscal year ending March 31, 2027, ordinary profit is expected to fall below the previous forecast. This is due to the early recording of related expenses for an overseas real estate development project, which was originally scheduled for the fiscal year ending March 31, 2028 and beyond, as a result of faster-than-expected progress in leasing and other business activities.

In addition, profit is expected to exceed the previous forecast, due to factors including the recording of extraordinary income following the transfer of this non-current asset.

(Note)The above-mentioned financial result forecasts, etc. were created on the basis of the economic environment and information available to the Company at the time of preparation, and actual results going forward may differ from forecast figures for a variety of reasons.