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To whom it may concern:

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Notice Concerning Recording of Extraordinary Income and Extraordinary Losses

Kobe Electric Railway Co.,Ltd. (the “Company”) hereby announces that it has recorded extraordinary income and extraordinary losses for the fiscal year ended March 2026 (from April 1, 2025 to March 31, 2026).

1. Details of Extraordinary Income and Extraordinary Losses

In the fiscal year ending March 2026 (from April 1, 2025 to March 31, 2026), contribution received for construction for the project of improving facilities for safe railway transportation amounting to ¥1,085 million was recorded under extraordinary income, and tax purpose reduction entry of contribution for construction amounting to ¥1,085 million under extraordinary losses.

2. Impact on operating performance

Since the amounts of the above extraordinary income and extraordinary losses are the same, there is no impact on the consolidated financial results for the fiscal year ended March 2026.