

February 26, 2026

To Whom It May Concern:

Company Name: PCA CORPORATION
 Representative: Fumiaki Sato
 President and Representative Director
 (Securities Code: 9629, Tokyo Stock Exchange Prime Market)
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Notice Regarding Recording of Gain on Sale of Investment Securities (Extraordinary Income) and Revision of Financial Forecast

PCA CORPORATION (hereinafter, “the Company”) hereby announces that it has decided to sell a portion of the investment securities it holds and expects to record extraordinary income from the sale of such investment securities.

In addition, in connection with the above, the Company has revised its financial forecast for the fiscal year ending March 31, 2026, which was announced on October 28, 2025, as described below.

1. Reason for the Sale of Investment Securities

With respect to the investment securities held by the Company, the Company has been strategically reviewing measures to improve capital efficiency while closely monitoring trends in the financial markets. The sale described herein forms part of these efforts.

2. Details of the Sale of Investment Securities

- (1) **Securities to be sold:** One listed security
- (2) **Date of sale:** February 26, 2026
- (3) **Gain on sale of investment securities:** 887 million yen

The above estimated gain is calculated based on the current market price and other factors relating to the relevant security and may be subject to change.

3. Revision of Financial Forecast

(1) Revision of the Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2026
 (April 1, 2025 – March 31, 2026)

	Net sales	Operating profit	Ordinary profit	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)	17,539	2,543	2,530	1,649	82.26
Revised forecast (B)	17,366	2,401	2,406	2,146	107.03
Change (B–A)	(172)	(142)	(123)	496	
Percentage change (%)	(1.0)	(5.6)	(4.9)	30.1	
(Reference) Results for the previous fiscal year (fiscal year ended March 31, 2025)	16,237	2,637	2,688	1,741	86.86

(2) Revision of the Non-Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2026
(April 1, 2025 – March 31, 2026)

	Net sales	Ordinary profit	Profit	Earnings per share
	Millions of yen	Millions of yen	Millions of yen	Yen
Previous forecast (A)	13,313	1,907	1,331	66.42
Revised forecast (B)	13,214	1,812	1,854	92.50
Change (B–A)	(99)	(95)	523	
Percentage change (%)	(0.7)	(5.0)	39.3	
(Reference) Results for the previous fiscal year (fiscal year ended March 31, 2025)	12,701	2,259	1,457	72.68

(3) Reason for the Revision

As stated in Section 2 above, the Company expects to record extraordinary income. It has revised its financial forecast accordingly as shown above.

(4) Reference

In addition to the EVA spread turning positive, the Company now expects to achieve an ROE of 10%, both of which were targets under the Medium-Term Management Plan. It has therefore revised its basic dividend policy. Please refer to the “Notice Regarding Change in Basic Dividend Policy” disclosed on the same date for further details.