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January 27, 2026

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Name of representative:	Hirotsune Morohashi, Representative Director and President
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Notice Regarding Recording of Extraordinary Loss

Sumitomo Osaka Cement Co., Ltd. (the "Company") hereby announces that it will record the following extraordinary loss (impairment loss) for the third quarter of the fiscal year ending March 31, 2026 (April 1, 2025 to December 31, 2025).

1. Occurrence of Extraordinary Loss and Its Details

With respect to the Ako Power Plant at the Company's Ako Plant, the facility has been operated as a coal-fired power plant and has primarily supplied electricity to the Company's cement plants. However, after careful consideration of the planned commencement of an emissions trading scheme (GX-ETS), the Company resolved at the Board of Directors' meeting held today to discontinue operations of the power plant by the end of March 2026. As a result, the Company will record an extraordinary loss of ¥2,905 million as an impairment loss on non-current assets related to the power plant.

2. Impact on Earnings Forecast

This matter has already been incorporated into the full-year earnings forecast for the fiscal year ending March 31, 2026, which was announced on November 11, 2025.