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Company name: KATO WORKS CO., LTD.  
Representative: Kimiyasu Kato,  
President and Representative Director  
(Code number: 6390)  
Contact: Hidetada Yanagihara,  
Executive Officer and General Manager,  
Finance Control Department  
(Phone: +81-3-3458-1130)

## Notice Regarding Differences between Full-year Consolidated Financial Results Forecasts and Actual Results

KATO WORKS CO., LTD. hereby announces that there are differences between the full-year consolidated financial results forecast for the fiscal year ending March 2026 (April 1, 2025 to March 31, 2026), which was announced on February 13, 2026, and the actual results announced today, as described below.

### 1. Revisions to the forecast

Differences between full-year consolidated financial results forecast figures and actual results for the fiscal year ended March 31, 2026 (April 1, 2025 - March 31, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Million yen 57,000	Million yen (500)	Million yen (1,000)	Million yen 5,800	Yen (508.60)
Actual Results (B)	56,335	(2,320)	(1,841)	4,526	398.71
Change (B-A)	(665)	(1,820)	(841)	(1,274)	
Change (%)	(1.2)	-	-	(22.0)	
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2025)	52,932	903	1,401	(6,033)	(514.48)

### 2. Reasons for differences

Net sales were generally in line with the previously announced forecasts, partly because the Company accelerated flexible sales of inventory products in the fourth quarter, when purchasing demand increases in the domestic market,

following the finalization of the market launch of the new hydraulic excavator series that had been under development.

On the other hand, operating profit and ordinary profit fell below the previously announced forecasts, mainly due to the promotion of sales measures and the control of factory operations aimed at the early optimization of inventory levels, which is a priority issue, as well as the deterioration of the manufacturing cost ratio caused by rising materials prices and logistics costs, and the recording of development-related expenses.

Profit attributable to owners of parent also fell below the previously announced forecasts due to the above factors, despite the recording of extraordinary income associated with the completion of the equity transfer of a Chinese subsidiary, as stated in the “Notice Regarding the Recording of Extraordinary Income Arising from the Deconsolidation of an Overseas Subsidiary and the Revision of Earnings Forecasts” announced on February 13, 2026.

There is no change to the dividend forecast.

End