



Apr 30, 2026

To whom it may concern:

Company name: Harima Chemicals Group, Inc.  
Representative: Yoshihiro Hasegawa, President  
(Code: 4410; Tokyo Stock Exchange Prime Market)  
Address inquiries to: Kiyotaka Uetsuji,  
Senior Director, Accounting and Finance Section Director  
(Tel. +81-6-6201-2461)

### **Notice Concerning Recording of Extraordinary Gain (Gain on Sale of Fixed Assets) and Extraordinary Loss (Impairment Loss)**

Harima Chemicals Group, Inc. (the “Company”) hereby announces the recording of Extraordinary Gain (Gain on Sale of Fixed Assets) and Extraordinary Loss (Impairment Loss) during the fiscal year ended March 2026 (From April 1, 2025 to March 31, 2026).

#### **1. Recognition of Extraordinary Gain (Gain on Sale of Fixed Assets)**

The Company recognized an extraordinary gain of ¥321 million as a gain on sale of fixed assets, representing the difference between the book value and the sale price, following the sale of the former employees’ dormitory land located in Kakogawa City, Hyogo Prefecture. The property was owned by Harima Trading, Inc., a consolidated subsidiary of the Company.

#### **2. Recognition of Extraordinary Loss (Impairment Loss)**

With respect to the business assets consisting of a golf course and a hotel located in Mimasaka City, Okayama Prefecture, owned by Harima Trading, Inc., a consolidated subsidiary of the Company, the Company determined that recovery of the investment is expected to be difficult. Accordingly, the carrying amount of these assets was written down to their recoverable amount, and the resulting decrease of ¥300 million was recognized as an impairment loss and recorded as an extraordinary loss.

The recoverable amount was measured based on net realizable value.

#### **3. Impact on Financial Results**

The extraordinary gain and extraordinary loss described above have been reflected in the "Consolidated Financial Results Highlights for the Fiscal Year Ended March 31, 2026" announced today.

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