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July 31, 2026

To whom it may concern

Company name:	KOHSOKU CORPORATION	
Name of representative:	Representative Director, President	Yuki Terashi
	(Code No.: 7504 TSE Prime)	
Person responsible for inquiries:	Director, Managing Executive Officer	
	General manager, President's office	Takashi Mitamura
	(Tel: +81-22-259-1611)	

Notice Regarding Stock Repurchases (Under the Provisions of KOHSOKU's Articles of Incorporation Pursuant to Paragraph 2, Article 165 of the Companies Act of Japan)

KOHSOKU CORPORATION (the "Company") hereby announces that, at a meeting of its Board of Directors held today, the Company authorized repurchases of shares of its common stock pursuant to Article 156 of the Companies Act of Japan (the "Companies Act"), as applied pursuant to Paragraph 3, Article 165 of the Companies Act, as described below.

1. Reasons for Stock Repurchases

In the fiscal year ended March 31, 2026, the Company achieved record-high net sales for the 11th consecutive fiscal year, record-high operating profit and ordinary profit for the eighth consecutive fiscal year, and record-high profit attributable to owners of parent for the fifth consecutive fiscal year.

In the first quarter of the fiscal year ending March 31, 2027, net sales and all profit indicators continued to exceed the levels recorded in the same period of the previous fiscal year, while operating profit and ordinary profit remained steady at approximately 140% year on year. Taking the above and other factors into account, the Company has comprehensively considered its future growth prospects and financial position and has decided to repurchase its own shares as set forth below, in order to improve capital efficiency and enhance shareholder returns.

Please refer to "Approach to the Full-Year Consolidated Earnings Forecast" below for the Company's thinking on the full-year consolidated earnings forecast. With respect to the improvement of capital efficiency, please see page 13 and thereafter of the "Supplementary Materials for Q1 FY03/27 Financial Results" disclosed today.

2. Details of Repurchases

(1) Total number of shares to be repurchased: Up to 300,000 shares of common stock
*Ratio to the number of outstanding shares: 1.53%

(2) Aggregate repurchase amount: Up to 1.35 billion yen

(3) Period of repurchases: August 3, 2026 ~ August 31, 2026

(4) Method of repurchases: Market purchases on the Tokyo Stock Exchange

(For reference) Number of shares of treasury stock (as of June 30, 2026)
Number of outstanding shares* : 19,553,337 shares
Number of shares of treasury stock : 1,437,583 shares
*Excluding shares of treasury stock.

＜Approach to the Full-Year Consolidated Earnings Forecast＞

＜Update on progress＞

Our performance for the first quarter of the fiscal year ending March 31, 2027, exceeded the same period of the previous fiscal year in both net sales and all profit indicators, and both operating profit and ordinary profit remained steady at approximately 140% year on year.

Regarding progress against the earnings forecast, the first quarter of the fiscal year ending March 31, 2027, showed 60% progress in operating profit compared to the first half (cumulative period for the second quarter), and 30.8% for the full-year forecast. Considering the high proportion of our quarterly sales in the second and third quarters, progress is steady.

＜Regarding upward revision＞

As stated above, for the first half and full-year earnings forecasts for the fiscal year ending March 31, 2027, both net sales and profit indicators are expected to be positive. However, considering uncertainty in raw material prices and fuel costs related to the Middle East situation, it is currently impossible to say that a discrepancy will occur to levels where earnings forecast revisions are required (sales at least 1.1 times forecast, consolidated operating profit at least 1.3 times, consolidated ordinary profit at least 1.3 times, and net profit attributable to parent shareholders at least 1.3 times). Since reasonable revisions to earnings forecasts are difficult, we have decided not to revise forecasts at this time.