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May 13, 2026

To Whom It May Concern:

Company name:	TOA CORPORATION
Representative:	Takeshi Hayakawa, President and Representative Director (Securities code: 1885; TSE Prime Market and SSE)
Contact:	Yasuhiro Kurashiki, General Manager, Administration Dept., Corporate Management General Headquarters (Telephone: +81-3-6757-3821)

Notice Concerning the Recording of the Provision for Loss on Construction Contracts

TOA CORPORATION (hereinafter, the “Company”) hereby announces that it has determined to record the provision for loss on construction contracts in its consolidated financial statements for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026), as described below.

1. Details of the Provision for Loss on Construction Contracts (Consolidated)

A serious accident occurred during the “Demolition Work for the Public Use of Raw Material Berths A and B in the Ogishima Lead Area,” a project currently being carried out by the Company. Based on the best estimate at this time of subcontracting costs and other expenses required for responding to the accident and resuming construction, the Company will record the provision for loss on construction contracts.

In addition, mainly in certain overseas construction projects, an increase in costs required to complete the projects is expected due to rising prices of materials, equipment, and labor costs. Taking these circumstances into account and after examining the additional costs expected to arise in the future, the Company will record a total amount of ¥6,512 million as the provision for loss on construction contracts, which will be included in cost of sales in the consolidated financial statements for the fiscal year ended March 31, 2026.

2. Impact on Financial Results

The above has been reflected in the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (Japanese GAAP),” disclosed today.