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June 18, 2026

To whom it may concern,

Name of listed company: PS Construction Co., Ltd.  
Name of Representative: Mitsuo Sakurabayashi, President and  
Chief Executive Officer and Representative Director  
(Code: 1871, TSE Prime Market)  
Inquiries: Toshiya Hirano, General Manager,  
Accounting and Finance Department  
(TEL +81-3-6385-9111)

(Corrections / Corrections of Numerical Data)

Partial Correction to "Summary of Consolidated Financial Results for the Fiscal Year Ended March 2026 (Japanese GAAP)"

PS Construction Co., Ltd. (the "Company") hereby announces the revision of the "Consolidated Financial Results for the Fiscal Year Ended March 2026 (Japanese GAAP)" announced on May 14, 2026. In addition, the numerical data (XBRL) has been corrected, so the corrected numerical data will also be sent.

#### 1. Reason for Correction

Following the announcement of the "Summary of Consolidated Financial Results for the Fiscal Year Ended March 2026 (Japanese GAAP)", it was found that there was an error in the classification of items in the operating cash flows within the consolidated statement of cash flows, which has been subsequently corrected.

This revision has no impact on earnings.

#### 2. Details of Correction

Corrections are underlined.

## 3. Consolidated Financial Statements and Significant Notes

## (4) Consolidated Statement of Cash Flows

(Before correction)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from operating activities		
Profit before income taxes	12,200	12,821
Depreciation	1,129	1,106
Amortization of goodwill	19	19
Share of loss (profit) of entities accounted for using equity method	(35)	(24)
Impairment losses	-	61
Decrease (increase) in retirement benefit asset	41	(1,401)
Increase (decrease) in retirement benefit liability	(251)	1,654
Increase (decrease) in provision for retirement benefits for directors (and other officers)	54	30
Increase (decrease) in provision for share-based payments	24	(33)
Increase (decrease) in provision for warranties for completed construction	50	(53)
Increase (decrease) in provision for loss on construction contracts	(513)	10
Increase (decrease) in provision for bonuses	209	115
Increase (decrease) in allowance for doubtful accounts	(119)	(495)
Interest and dividend income	(99)	(155)
Interest expenses	238	364
Commission expenses	46	<u>51</u>
Loss (gain) on sale and retirement of non-current assets	(22)	(40)
Loss (gain) on sale of investment securities	-	(135)
Decrease (increase) in accounts receivable - trade, and contract assets	2,219	(21,093)
Decrease (increase) in inventories	(376)	1,310
Increase (decrease) in trade payables	(5,218)	3,409
Increase (decrease) in contract liabilities	8,016	(8,661)
Decrease (increase) in accounts receivable - other	(104)	(1,787)
Increase (decrease) in accounts payable - other	(17)	88
Increase (decrease) in deposits received	1,480	(139)
Other, net	426	<u>370</u>
Subtotal	19,396	(12,607)
Interest and dividends received	100	155
Interest paid	(234)	(345)
Income taxes paid	(3,309)	(4,676)
Net cash provided by (used in) operating activities	15,952	(17,473)

(Millions of yen)

	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,003)	(1,203)
Proceeds from sale of property, plant and equipment	201	717
Purchase of intangible assets	-	(0)
Purchase of investment securities	(1)	(1)
Proceeds from sale of investment securities	-	167
Loan advances	(3)	(231)
Other, net	(1)	45
Net cash provided by (used in) investing activities	(807)	(506)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(1,319)	5,600
Proceeds from long-term borrowings	-	8,500
Repayments of long-term borrowings	(360)	(4,360)
Repayments of lease liabilities	(175)	(206)
Purchase of treasury shares	(0)	(1)
Dividends paid	(2,322)	(4,265)
Other, net	(29)	(22)
Net cash provided by (used in) financing activities	(4,206)	5,243
Effect of exchange rate change on cash and cash equivalents	(1)	(21)
Net increase (decrease) in cash and cash equivalents	10,937	(12,756)
Cash and cash equivalents at beginning of period	11,163	22,100
Cash and cash equivalents at end of period	22,100	9,343

(After correction)

(Millions of yen)

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Other, net	426	<u>375</u>
Subtotal	19,396	(12,607)
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Income taxes paid	(3,309)	(4,676)
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Net increase (decrease) in cash and cash equivalents	10,937	(12,756)
Cash and cash equivalents at beginning of period	11,163	22,100
Cash and cash equivalents at end of period	22,100	9,343