



February 7, 2025

To whom it may concern,

Company name: PACIFIC METALS CO., LTD.  
Representative: Masayuki Aoyama, President  
and Representative Director  
(Securities code: 5541  
TSE Prime Market)  
Contact: Terunobu Matsuyama,  
Director and Managing  
Executive Officer  
(Telephone: +81-3-3201-6681)

**Notice Concerning Recording of Non-operating Income (Share of Profit of Entities  
Accounted for Using Equity Method)**

PACIFIC METALS CO., LTD. (the “Company”) hereby announces that it has recorded non-operating income for the nine months ended December 31, 2024 (April 1, 2024 through December 31, 2024).

- Non-operating income related to equity-method affiliates

For the nine months ended December 31, 2024, the Company has recorded share of profit of entities accounted for using equity method of 3,762 million yen due mainly to strong performance of entities accounted for using equity method in the Philippines supported by strong demand.

- Impact on financial results

This non-operating income has been reflected in the consolidated financial results forecast for the fiscal year ending March 31, 2025, as disclosed in the Consolidated Financial Results for the Nine Months Ended December 31, 2024 announced on February 7, 2025.