November 9, 2026
Listed company name: Penta-Ocean Construction Co., Ltd.
Code number: 1893
Stock exchange: Tokyo Prime, Nagoya Premier

Notice regarding Decision on Matters related to Repurchase of Own Shares

(Repurchase of own shares based on the provisions of the Articles of Incorporation pursuant to Article 165, Paragraph 2 of the Companies Act of Japan)

Penta-Ocean Construction Co., Ltd. (hereinafter, the Company) hereby announces that at the Board of Directors Meeting held on November 9, 2026, the Company resolved matters related to the repurchase of its own shares in accordance with the provisions of Article 156 of the Companies Act, as applied by replacing certain terms pursuant to the provisions of Article 165, Paragraph 3 of the said Act, as described below.

1. Reasons for the repurchase of own shares

To strengthen the management base aiming for future corporate growth by capital enhancement, to improve profitability and increase corporate value through investment in technology development and in capital expenditures, and to enhance shareholder returns and improve capital efficiency through share repurchases in addition to provision of continuous and stable dividends to shareholders

2. Details of matters related to the repurchase

(1)	Type of shares to be acquired:	The common stock of the Company
(2)	Total number of shares to be acquired:	5,000,000 shares (upper limit) (equivalent to 1.9% of total number of shares issued excluding treasury shares)
(3)	Total amount of acquisition:	JPY 5,000,000,000 (upper limit)
(4)	Acquisition period:	November 10, 2026 through January 31, 2027
(5)	Acquisition method:	Market purchases on the Tokyo Stock Exchange

(Reference) Status of holdings of treasury shares as of September 30, 2026

Total number of shares issued (excluding treasury shares): 268,188,396 shares

Number of treasury shares: 17,825,514 shares

(Note) Number of treasury shares includes 2,970,800 shares of the Company's stock held by the Board Benefit Trust (BBT) and the Japanese Employee Stock Ownership Plan (J-ESOP).

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