

Translation

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For Immediate Release

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**Notice Regarding the Recognition of Extraordinary Income (Subsidy Income)
and Extraordinary Loss (Loss on Reduction of Non-current Assets)**

OXIDE Corporation (the “Company”) hereby announces that it recorded extraordinary income (subsidy income) and an extraordinary loss (loss on reduction of non-current assets) for the second quarter of the fiscal year ending February 28, 2027 (June 1, 2026 to August 31, 2026), as detailed below.

1. Details of Extraordinary Income (Subsidy Income)

OXIDE Power Crystal Corporation, a consolidated subsidiary of the Company, received a subsidy in connection with the Green Innovation Fund Project implemented by the New Energy and Industrial Technology Development Organization (NEDO). As a result, the Company recorded subsidy income of JPY 96 million as extraordinary income.

2. Details of Extraordinary Loss (Loss on Reduction of Non-current Assets)

In accordance with the provisions of the Corporation Tax Act, the Company reduced the carrying amount of non-current assets acquired using the aforementioned subsidy. As a result, the Company recorded a loss on reduction of non-current assets of JPY 92 million as an extraordinary loss.

3. Impact on business performance

The aforementioned subsidy income and loss on reduction of non-current assets have been reflected in the “Notice of revision to consolidated full-year results forecast” announced today.