Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

To whom it may concern

February 12, 2026

Company Name Kohoku Kogyo Co., Ltd.
Representative Name Representative Director and CEO Futoshi Ishii
(Code number: 6524 TSE Standard)
Contact Director and CFO Seiji Nakamura
(TEL:0749-85-3211)

Notice regarding the recording of extraordinary losses in non-consolidated financial statements

Kohoku Kogyo Co., Ltd. (hereinafter the “Company”) hereby announces that the company will record an extraordinary loss due to impairment losses on shares of consolidated subsidiaries, etc. in the company’s non-consolidated financial statements for the fiscal year ending December 2025. As stated in "2. Impact on Business Results," this will have no impact on the company’s consolidated business results.

Note

1. Recording of extraordinary losses in non-consolidated financial statements

As announced on July 30, 2025, in the "Notice Concerning the Recording of Extraordinary Losses (Impairment Losses) and Revision of Second Quarter (Interim) Earnings Forecast," the Company has recorded an extraordinary loss of 310 million yen in impairment losses on property, plant and equipment and goodwill for its consolidated subsidiary, EpiPhotonics K.K., and its subsidiary, EpiPhotonics USA, Inc.

Taking into account the above background and the current business environment, and after considering future recoverability and other factors, the company have decided to record an extraordinary loss of 132 million yen as a loss on valuation of shares of affiliated companies and 512 million yen as a provision for allowance for doubtful accounts in the non-consolidated financial statements for the fiscal year ending December 2025, relating to shares of EpiPhotonics K.K. and loans and other receivables to EpiPhotonics K.K. and its subsidiary, EpiPhotonics USA, Inc.

2. Impact on business performance

The impairment loss on shares of affiliated companies and the provision for allowance for doubtful accounts in the individual financial statements are eliminated in the consolidated financial statements, so there is no impact on the consolidated results.

(End)