

Translation

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For Immediate Release

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Notice concerning recording of Non-operating income (Foreign exchange gains)

OXIDE Corporation (the "Company") hereby announces that it recorded Non-operating income (foreign exchange gain) for the fourth quarter of the fiscal year ended February 28, 2025 (from December 1, 2024 to February 28, 2025) as follows.

1. Details of Non-operating income (foreign exchange gains)

In the fourth quarter of the current fiscal year, the Company recorded foreign exchange gains of JPY 264 million due to fluctuations in foreign exchange rates. This was mainly due to revaluation of intra-group loans to overseas subsidiaries.

As foreign exchange losses of JPY 55 million were recorded in the first nine months of the current fiscal year, foreign exchange gains of JPY 208 million were recorded in the current fiscal year.

2. Impact on business performance

For the impact of posting Non-operating income (foreign exchange gains) on business results, please refer to the "Summary of Consolidated Financial Results for the Year Ended February 28, 2025 (Based on Japanese GAAP)" announced today.