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For Immediate Release

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Notice Concerning Recording of Non-operating expenses (foreign exchange losses)

OXIDE Corporation (the "Company") hereby announces that it recorded Non-operating expenses (foreign exchange losses) for the first quarter of the consolidated fiscal year ending February 28, 2026 (from March 1, 2025 to May 31, 2025).

1. Details of Non-operating income exchange losses

In the first quarter of the consolidated fiscal year, the Company recorded a foreign exchange loss of JPY 149 million due to fluctuations in foreign exchange rates. This was mainly due to the revaluation of intra-group loans to an overseas subsidiary.

2. Impact on business performance

As for the future outlook, the Company has not revised the annual forecast announced on April 14, 2025, as the amount of the forecast fluctuates due to trends in exchange rates. If it is deemed necessary to revise the annual forecast, the Company will promptly disclose such information.