Translation

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For Immediate Release

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Notice Concerning Recording of Non-operating income (foreign exchange gain)

OXIDE Corporation (the "Company") hereby announces that it recorded Non-operating income (foreign exchange gain) for the second quarter of the consolidated fiscal year ending February 28, 2026 (from June 1, 2025 to August 31, 2025).

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

During the second quarter of the current consolidated fiscal year, the Company recorded a foreign exchange gain of JPY 210 million due to fluctuations in foreign exchange rates. This was mainly due to the revaluation of intra-group loans to an overseas subsidiary and the mark-to-market valuation of foreign exchange forward contracts.

Furthermore, because the Company recorded a foreign exchange loss of JPY 149 million in the first quarter of the current consolidated cumulative period, it recorded a foreign exchange gain of JPY 60 million in the second quarter of the current consolidated cumulative period.

2. Impact on business performance

Regarding future outlook, as the amount in question will fluctuate depending on exchange rate trends, we have not revised the forecast announced on April 14, 2025. If it is deemed necessary to revise the annual forecast in the future, we will promptly disclose such information.