

Translation

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January 14, 2026

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 third quarter of the consolidated fiscal year ending February 28, 2026 (from September 1, 2025 to November 30, 2025).

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

During the third quarter of the current consolidated fiscal year, the Company recorded a foreign exchange gain of JPY 101 million due to fluctuations in foreign exchange rates. This was mainly due to the revaluation of intra-group loans to an overseas subsidiary.

Furthermore, because the Company recorded a foreign exchange gain of JPY 60 million in the second quarter of the current consolidated cumulative period, it recorded a foreign exchange gain of JPY 162 million in the third 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.