

Translation

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For Immediate Release

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Notice of Completion of Change in Consolidated Subsidiary (Share Transfer)

OXIDE Corporation (the "Company") hereby announce that the transfer of all shares and loan receivables of our consolidated subsidiary, Raicol Crystals Ltd. (Headquarters: Israel; hereinafter "Raicol"), to Israel Special Material Platform LP, as disclosed in the "Notice Regarding Change in Consolidated Subsidiary (Share Transfer) and Recognition of Extraordinary Losses" dated January 28, 2026, was completed on February 18, 2026.

With the completion of this transfer, Raicol will be excluded from our consolidated scope. As a result of this transfer of shares and loan receivables, we expect to record a temporary extraordinary loss of approximately JPY 1,700 million in the current fiscal period (FY 2026 February). Please note that this loss is based on accounting valuation and will not impact cash flow.

Reference:

Disclosure dated January 28, 2026: " Notice Regarding Change in Consolidated Subsidiary (Share Transfer) and Recognition of Extraordinary Loss "

<https://www.opt-oxide.com/v2019/wp-content/uploads/2026/01/Notice-Regarding-Change-in-Consolidated-Subsidiary-Share-Transfer-and-Recognition-of-Extraordinary-Loss.pdf>