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**Notice regarding the difference between the full-year consolidated business performance forecast and actual results, the difference between the full-year individual business performance and the previous fiscal year's actual results, and the recording of non-operating income, non-operating expenses, and extraordinary losses**

We would like to inform you that there have been discrepancies between the consolidated financial results forecast and individual results for the full fiscal year ending March 2025 (April 1, 2024 to March 31, 2025) announced on May 15, 2024, and the results for the full fiscal year ending March 2025 announced today. Please see below for details.

Additionally, we would like to inform you that in the individual financial results for the fiscal year ending March 2025, the non-operating income, non-operating expenses, and special losses were recorded as detailed below.

1. Difference between full-year consolidated earnings forecast and actual results for the fiscal year ending March 2025 (April 1, 2024 to March 31, 2025)

(1) Difference between full-year consolidated earnings forecast and actual results

	Previous Forecast (A)	Achievements (B)	Increase/decrease amount (B-A)	Percentage change (%)	(Reference) Previous term results
Net sales	Millions of yen 125,000	131,938	6,938	5.6	131,289
Operating Profit	Millions of yen 2,100	2,149	49	2.3	2,043
Ordinary Profit	Millions of yen 1,300	1,646	346	26.7	1,233
Profit Attributable to Owners of Parent	Millions of yen 1,050	(2,592)	(3,642)	-	1,021
Basic Earnings per share	Yen 37.13	(93.49)			36.12

(2) Reasons for the difference

Regarding ordinary profit, it has increased compared to the initially announced figure due to a decrease in the balance of interest-bearing debt and a decline in foreign currency interest rates.

In addition, UMC Electronics Mexico, SA de CV (hereinafter, "UMC Mexico"), a consolidated subsidiary of the Company, received a resolution dated April 15, 2025 from the Mexican tax authorities ordering it to correct its declared income and pay tax for the fiscal year 2020 pursuant to Mexican federal tax law (hereinafter, the "Resolution"). This

resolution rejects UMC Mexico's claims and is completely unacceptable to the Company. Therefore, in order to reaffirm the legitimacy of UMC Mexico, the Company resolved at its Board of Directors meeting held on April 24, 2025 to file a lawsuit in the Tax Court.

Profit attributable to owners of parent decreased due to the receipt of this resolution and the recognition of an expense of 3,291 million yen under the heading "Tax amount paid due to determinations of corporate tax, etc." in the fiscal year ending March 2025.

UMC Group believes that the Mexican tax authorities' resolution was an erroneous determination regarding the tax return in question. Therefore, we will once again assert the legitimacy of UMC Mexico's claims through a lawsuit.

Furthermore, with regards to the payment, in order to avoid any additional burdens like future interest, we will temporarily settle the above amount by May 27th. This amount is a partial reduction of the resolution amount of 463 million pesos (approximately 3.4 billion yen) in accordance with Mexican laws and regulations.

## 2. Difference between the full-year individual results and the previous year's results for the fiscal year ending March 2025 (April 1, 2024 to March 31, 2025)

### (1) Difference between the full-year individual results and the previous year's results

	Previous term results (A)	Current term results (B)	Increase/decrease amount (B-A)	Percentage change (%)
Net sales	Millions of yen 20,102	19,573	(528)	(2.6)
Operating Profit	Millions of yen 257	34	(223)	(86.8)
Ordinary Profit	Millions of yen 2,787	2,700	(87)	(3.1)
Net income	Millions of yen 1,313	231	(1,082)	(82.4)
Basic Earnings per share	Yen 46.46	8.19		

### (2) Reasons for the difference

As for operating profit, it declined due to the completion of depreciation cost recovery from specific customers and the reduction in production of certain vehicle equipment products.

In addition, net income decreased due to the recording of an extraordinary loss corresponding to the amount of excess liabilities resulting from the recording of "Tax amount paid due to determinations of corporate tax, etc." at UMC Mexico.

## 3. Recording of non-operating income, non-operating expenses and extraordinary losses (Individual)

### (1) Regarding the recording of non-operating income

#### 1) Interest income

Due to loans to subsidiaries, interest income of 987 million yen was recorded as non-operating income in the non-consolidated financial results for the fiscal year ending March 2025.

#### 2) Dividend income

Due to the incurrence of dividends from subsidiaries, dividend income of 1,556 million yen were recorded as non-operating income in the non-consolidated financial results for the fiscal year ending March 2025.

### 3) Rental income from land and buildings

As rent income was generated due to the lease of the Kanagawa Works building and ancillary equipment, land rent received of 3,410 million yen was recorded as non-operating income in the non-consolidated financial results for the fiscal year ending March 2025.

### (2) Regarding the Recording of Non-operating Expenses

Since real estate lease expenses were incurred due to the lease of the Kanagawa Works building and ancillary equipment, the lease expenses of 2.7 billion yen were recorded as non-operating expenses in the non-consolidated financial results for the fiscal year ending March 2025.

### (3) Regarding the Recording of Extraordinary losses

In order to deal with the amount of excess of liabilities resulting from the recording of the above-mentioned "Tax amount paid due to determinations of corporate tax, etc." at UMC Mexico, we recorded a loss on valuation of shares of related companies of 1,010 million yen and a provision for loss on business of related companies of 1,049 million yen as extraordinary losses.

### (4) Impact on business results

The above non-operating income, non-operating expenses, and extraordinary losses are reflected in the "Summary of Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (Under Japanese GAAP)" released today.

Note: This document has been translated from the Japanese original document for reference purposes only. The original Japanese document shall prevail in the event of any discrepancy between this translated document and the Japanese original one.