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October 31, 2025

Company name	Tsuzuki Denki Co., Ltd.
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	Representative Director, President & CEO
Securities code	8157 (TSE Prime Market)
Contact	Toshihiro Hirai
	Managing Executive Officer
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Notice Regarding Recording of Extraordinary Income and Extraordinary Loss

The Company announces that it recorded extraordinary gains and losses for the second quarter of the fiscal year ending March 31, 2026, as outlined below.

1. Extraordinary income

Tsuzuki Denki's policy is to acquire and hold shares only when there is a clear purpose and strategic rationale. In line with this policy on shareholdings, the Company reviewed its investment securities and determined that it would be appropriate to reduce certain holdings. These securities were accordingly sold.

Details of the sale of investment securities

- (1) Sold shares: Four listed securities
- (2) Sale period: July 2, 2025–September 25, 2025
- (3) Gain on sale of investment securities: 990 million yen

2. Extraordinary loss

The Company has been implementing an ERP system to enhance the efficiency and sophistication of the Group's operations. However, after reassessing the optimal allocation of management resources in light of changes in the business environment, the Company determined that its objectives could be achieved more efficiently than initially planned by modifying the existing system, and therefore decided to revise the plan. As a result, the Company recorded a loss of JPY956mn in the second quarter associated with the reconstruction of its core system.

3. Outlook

The Company has determined that the impact of this matter on its consolidated results for the fiscal year ending March 31, 2026, will be minor and has therefore maintained its consolidated earnings

forecast for the same period (announced on May 12, 2025). Should any matters arise that require disclosure, the Company will promptly make an announcement.

(Note) The forecasts presented in this document are based on information available as of the date of its release. Actual results may differ materially from these forecasts due to various factors.