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Notice Concerning the Recording of Extraordinary Losses (Restructuring Expenses) and Extraordinary Incomes (Gain on Sale of Investment Securities)

NACHI-FUJIKOSHI CORP. (the “Company”) hereby announces that it has recorded extraordinary losses (restructuring expenses) and extraordinary incomes (gain on sale of investment securities) for the fiscal year ended November 30, 2025 (from December 1, 2024 to November 30, 2025), as described below.

1. Recording of Extraordinary Losses

The Company and its consolidated subsidiaries have recorded restructuring expenses of 3,118 million yen as extraordinary losses. The outline of restructuring expenses is as follows.

(1) Background

While the business environment changes significantly because of the electrification of automobiles, the Company have been implementing structural reforms to improve profitability.

(2) Breakdown of the Restructuring Expenses

(i) Impairment loss and loss on valuation of inventory, etc.

Due to the reorganization of overseas production bases, including factory relocation and production consolidation, the Company recorded a loss of 1,247 million yen as impairment loss on fixed assets and loss on valuation of inventories, and a loss of 707 million yen as loss on retirement of fixed assets and inventories.

(ii) Special retirement allowance

In order to optimize the personnel, the Company have recorded a special retirement allowance of 707 million yen following the personnel reductions implemented at overseas manufacturing plants mentioned above.

(3) Outlook

The restructuring expenses to be incurred for the fiscal year ending November 30, 2026 are currently under review, and the Company will make an announcement as soon as any impact on business performance is confirmed.

2. Recording of Extraordinary Incomes

The Company and its consolidated subsidiaries have recorded 3,128 million yen of the gain on sale of investment securities as extraordinary incomes. The outline of gain on sale of investment securities is as follows.

(1) Reason for Sale of Investment Securities

To reduce cross-shareholdings and enhance asset efficiency for investment in growing business fields.

(2) Sales of Investment Securities

11 listed securities held by the Company and its consolidated subsidiaries.

(3) Outlook

The Company will make an announcement as soon as any impact on business performance from gains on sale of investment securities occurring for the fiscal year ending November 30, 2026 is confirmed.