



February 10, 2026

To Shareholders,

Company name: MITSUBA Corporation  
Name of representative: Sadami Hino, Representative Director, President  
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## Notice Concerning the Recording of Extraordinary Loss Associated with Impairment of Fixed Assets

ITSUBA Corporation announces that the Company recorded extraordinary losses for the consolidated cumulative third quarter of the consolidated fiscal year ending March 2026 (from April 1, 2025 to December 31, 2025) as follows.

### Description

#### 1. Recording of extraordinary losses

At two of the Company's consolidated subsidiaries in China, the recoverability of fixed assets was assessed in accordance with the "Accounting Standard for Impairment of Fixed Assets." In consideration of the current business environment and future earnings prospects, the recoverable amount was determined to be lower than the carrying amount. Accordingly, an impairment loss of 5,267 million yen on the fixed assets used in the subsidiaries' operations has been recorded as an extraordinary loss.

#### 2. Impact on performance

The above extraordinary losses are reflected in the "Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)" released today (February 10, 2026).