

Translation

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For Immediate Release

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Notice Concerning Recording of Non-operating income (foreign exchange gain)

OXIDE Corporation (the "Company") hereby announces that it recorded Non-operating income (foreign exchange gain) for the fourth quarter of the consolidated fiscal year ending February 28, 2026 (from December 1, 2025 to February 28, 2026).

1. Details of Non-operating income (foreign exchange gain)

During the fourth quarter of the current consolidated fiscal year, the Company recorded a foreign exchange gain of JPY 194 million due to fluctuations in foreign exchange rates. This was mainly due to the revaluation of intra-group loans to an overseas subsidiary.

Furthermore, because the Company recorded a foreign exchange gain of JPY 162 million in the third quarter of the current consolidated cumulative period, it recorded a foreign exchange gain of JPY 356 million in the third quarter of the current consolidated cumulative period.

2. Impact on business performance

For the impact of posting Non-operating income (foreign exchange gains) on business results, please refer to the "Summary of Consolidated Financial Results for the Year Ended February 28, 2026 (Based on Japanese GAAP)" announced today.