

Translation

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For Immediate Release

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Notice Regarding Differences in Non-Consolidated Financial Results Compared to the Previous Fiscal Year

OXIDE Corporation (the “Company”) hereby announces that a difference exceeding the disclosure threshold has arisen between the non-consolidated financial results for the current fiscal year and the actual results for the previous fiscal year. As the Company has not disclosed non-consolidated earnings forecasts for the current fiscal year, the comparison is made against the actual results for the previous fiscal year.

1. Differences Between Non-Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 and the Results for the Previous Fiscal Year

	Revenue	Operating profit	Ordinary profit	Net profit	Profit per share
Previous Year's Results (A)	JPY million 6,920	JPY million 431	JPY million 403	JPY million (3,271)	Yen (295.18)
Results for the Current Fiscal Year (B)	8,594	1,217	1,077	11	0.96
Difference (B-A)	1,673	786	674	3,282	
Change (%)	24.2%	182.2%	167.2%	—	

2. Reason for the Difference

Regarding non-consolidated revenue for the current fiscal year, revenue increased by JPY 1,673 million year-on-year, reflecting steady performance in the Company's standalone operations across the Semiconductor, Healthcare, and Frontier Technology segments.

The performance by business segment is as follows.

In the Semiconductor Business, revenue increased by JPY 298 million year-on-year, driven by growing demand for existing products such as deep ultraviolet lasers and single crystals, as well as the launch of new products announced in December.

In the Healthcare Business, revenue increased by JPY 771 million year-on-year, mainly due to the commencement of revenue recognition from new customers and the impact of shipment delays from the previous fiscal year that were resolved in the second quarter.

In the Frontier Tech Business, revenue increased by JPY 603 million year-on-year, attributable to increased shipments of Faraday rotators amid expanding global demand for data centers.

In addition to the profit contribution from this revenue growth, profitability improved as a result of progress in streamlining various expenses. Consequently, operating profit increased by JPY 786 million year-on-year to JPY 1,217 million, and ordinary profit increased by JPY 674 million year-on-year to JPY 1,077 million.

Net profit for the current fiscal year increased compared to the previous fiscal year, primarily because the company no longer recognized extraordinary losses of JPY 3,631 million, including a JPY 3,261 million loss on the valuation of shares in the consolidated subsidiary Raicol, which had been recorded in the previous fiscal year. Although a loss of JPY 1,606 million on the sale of shares in Raicol was recorded in the current fiscal year, net income increased by JPY 3,282 million year-on-year to JPY 11 million, primarily due to the recognition of a JPY 507 million adjustment for income taxes based on tax effect accounting.