April 30, 2026

Company Name: Nippon Coke & Engineering Co., Ltd
Representative: MATSUOKA Hiroaki, Representative Director and President
(Securities code: 3315, TSE Prime Market)
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Notice Regarding Modification of Financial Covenant Terms of the Loan Agreements with Financial Covenants

Nippon Coke & Engineering Co., Ltd. (the "Company") hereby announces that, as of today, it has resolved to partially amend the financial covenants of the loan agreement with financial covenants (syndicated loan agreement) and has entered into the relevant agreement, as detailed below.

1. Reasons for Amendment of Financial Covenants

Following the partial amendment to the financial covenants of the commitment line, as announced on April 24, 2026, in the "Notice Regarding Amendment to the Expiration Date and Modification of Financial Covenant Terms of the Commitment Line Agreement with Financial Covenants," the Company has also reviewed the covenant terms related to the maintenance of net assets for the syndicated loan, which is a long-term borrowing, on the same terms.

2. Details of Each Agreement

1) Syndicated Loan Agreement Executed in May 2022

Amendment Agreement Date	April 30, 2026
Original Agreement Date	May 31, 2022
Purpose of the Agreement	Securing capital expenditure funds
Total Facility Amount	¥13,800 million (Balance as of end of March 2026: ¥10,032 million)
Type	Committed Term Loan
Repayment Date	March 29, 2030
Arranger	Sumitomo Mitsui Banking Corporation
Participating Financial Institutions	15 institutions in total, including city banks and regional banks
Collateral	Unsecured
Financial Covenants (Before Amendment) (underlined portions indicate changes)	1) In both consolidated and non-consolidated financial statements, net assets for the relevant fiscal year shall be maintained at <u>70% or more of whichever is higher: the net assets as of the fiscal year ended March 2021 or the immediately preceding fiscal year</u>. 2) In both consolidated and non-consolidated financial statements, operating income/loss shall not be negative for two consecutive fiscal years.
Financial Covenants (After Amendment) (underlined portions indicate changes)	1) In both consolidated and non-consolidated financial statements, net assets for the relevant fiscal year shall be maintained at <u>80% or more of the net assets as of the fiscal year ended March 2026</u>. 2) In both consolidated and non-consolidated financial statements, operating income/loss shall not be negative for two consecutive fiscal years.

2) Syndicated Loan Agreement Executed in September 2024 (Tranches A, B, and C)

<table>
<tr><th></th><th>Tranche A</th><th>Tranche B</th><th>Tranche C</th></tr>
<tr><td>Amendment Agreement Date</td><td colspan="3">April 30, 2026</td></tr>
<tr><td>Original Agreement Date</td><td colspan="3">September 25, 2024</td></tr>
<tr><td>Purpose of the Agreement</td><td>Securing capital expenditure funds</td><td>Securing working capital</td><td>Securing working capital</td></tr>
<tr><td>Total Facility Amount
(Balance as of end of March 2026)</td><td>¥10,000 million
(¥7,858 million)</td><td>¥10,000 million
(¥10,000 million)</td><td>¥4,900 million
(¥4,900 million)</td></tr>
<tr><td>Type</td><td colspan="3">Term Loan</td></tr>
<tr><td>Repayment Date</td><td>September 30, 2031</td><td>September 29, 2028</td><td>September 28, 2029</td></tr>
<tr><td>Arranger</td><td colspan="2">Sumitomo Mitsui Banking Corporation</td><td>Sumitomo Mitsui Trust Bank, Limited</td></tr>
<tr><td>Participating Financial Institutions</td><td>14 institutions in total, including city banks and regional banks</td><td>13 institutions in total, including city banks and regional banks</td><td>4 institutions in total, including city banks and regional banks</td></tr>
<tr><td>Collateral</td><td colspan="3">Unsecured</td></tr>
<tr><td>Financial Covenants (Before Amendment) (underlined portions indicate changes)</td><td colspan="3">1) In both consolidated and non-consolidated financial statements, net assets for the relevant fiscal year shall be maintained at <u>70% or more of whichever is higher: the net assets as of the fiscal year ended March 2024 or the immediately preceding fiscal year</u>.
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3. Future Outlook

The impact of this Agreement renewal on the Company's consolidated financial results will be incorporated into the Consolidated Financial Forecast for the Fiscal Year Ending March 2027, which is scheduled to be announced on May 15 of this year as part of the "Financial Results for the Fiscal Year Ended March 2026."