May 13, 2026

TSUBAKI NAKASHIMA CO., LTD.
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Notice Regarding the Recording of Losses due to the Closure of Erwin Plant in the U.S.

TSUBAKI NAKASHIMA CO., LTD. (the "Company") announced that it has decided to close its Erwin Plant in the U.S. at the Board of Directors meeting held today.

1. Background and details:
   In the Mid-Term Business Plan 2025–2029, which is currently being implemented, the Company is pursuing "global production footprint optimization" as one of its key initiatives to strengthen cost competitiveness. As part of this effort, the Company will close its Erwin Plant of its consolidated subsidiary TN TENNESSEE LLC. in the U.S., to reduce fixed cost and pursue profitability. The steel balls currently manufactured at the site will be transferred to other plants in the U.S. as well as to India, and the rollers will be shifted to Bosnia Plant.

2. Closing date:
   February 2027 (Planned)

3. Details of the closing factory:
   1) Name: Erwin Plant
   2) Location: 800 Tennessee Road Erwin, TN 37650, USA
   3) Representative: Director, Yoshio Sugawara
   4) Major business: Manufacturing and sales of precision components
   5) Number of employees: 129 people (As of December 31, 2025)

4. Costs related to plant closure:
   The Company estimates approximately 600 million yen to close the plant.

5. Impact on consolidated business performance:
   Approximately 600 million yen of costs associated with the plant closure had already been incorporated into the Company's FY2026 full year forecast announced on February 13, 2026.