Translation

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For Immediate Release

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Notice Concerning Completion of Payment for Issuance of New Shares Based on the Performance Share Unit (PSU) Plan and Partial Amendment

OXIDE Corporation (the "Company") hereby announces that payment procedures were completed today with respect to the issuance of new shares based on the Performance Share Units ("PSUs") granted under the post-vesting stock compensation plan for employees.

In addition, as certain changes have occurred in the affiliations of the scheduled allottees, the Company hereby announces the amendments described below. There has been no change in the number of allottees or the number of shares to be allotted.

For further details, please refer to the Company's announcement titled "Notice Concerning Issuance of New Shares Based on the Performance Share Unit (PSU) Plan" dated June 10, 2026.

1. Amendments to the Outline of the Issuance of New Shares (Amended portions are underlined.)

	After Amendment	Before Amendment
(1) Class and number of shares to be issued	Common stock of the Company: 12,329 shares	Common stock of the Company: 12,329 shares
(2) Issue price	JPY 4,885 per share	JPY 4,885 per share
(3) Total issue amount	JPY 60,227,165	JPY 60,227,165
(4) Allottees, Number of Allottees and Number of Shares to be Allotted	87 employees of the Group: 12,329 shares	87 employees of the Company: 12,329 shares
(5) Payment date	July 17, 2026	July 17, 2026

2. Reason for the Amendment

The description of the allottees has been updated to reflect their affiliations as of the payment date.