

April 24, 2026

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 (Securities code: 3315, TSE Prime Market)  
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## Notice Regarding Amendment to the Expiration Date and Modification of Financial Covenant Terms of the Commitment Line Agreement with Financial Covenants

Nippon Coke & Engineering Co., Ltd. (the "Company") hereby announces that it has renewed the existing commitment line agreement with financial covenants (the "Agreement"), effective today, incorporating amendments to the commitment period end date and certain financial covenant terms, as follows.

### 1. Reasons for Amendment of Financial Covenants

The Company has been drawing borrowings an amount equivalent to 10% or more of its consolidated net assets under the Agreement. In light of the impairment losses recorded in connection with the optimization of the coke production structure, as announced on November 11, 2025, in the notice titled "Notice Regarding Optimization of Coke Production Structure and Recognition of Impairment Losses, etc.", as well as recent trends in net assets reflecting the Company's latest financial performance, the Company has reviewed the covenant terms related to the maintenance of net assets.

### 2. Details of the Agreement

Agreement Renewal Date	April 24, 2026
Original Agreement Date	December 10, 2018
Purpose of the Agreement	Securing working capital
Principal Amount (Maximum Limit)	¥24,800 million
Arranger	Sumitomo Mitsui Banking Corporation
Participating Financial Institutions	14 institutions in total, including city banks and regional banks
Commitment Period Start Date	December 21, 2018
Commitment Period End Date	(Before) April 30, 2026 (After) April 30, 2027*
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 <u>at 70% or more of whichever is higher: the net assets as of the fiscal year ended March 2018 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 <u>at 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.

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\*As a general rule, the Agreement has been extended annually upon mutual agreement.

### **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."