

ENGLISH TRANSLATION FOR REFERENCE PURPOSE ONLY

This notice is an English translation of the original Japanese text of the timely disclosure statement dated September 09, 2025 issued by Daio Paper Corporation, and is for reference purposes only. In the event of any discrepancy between the original Japanese text and this English translation, the Japanese text shall prevail.

September 09, 2025

To whom it may concern

Company Name: Daio Paper Corporation

Representative: Yorifusa Wakabayashi, Representative Director, President and Chief Executive Officer

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Notice Regarding Recording of Extraordinary Income (Insurance Claim Income)

As announced below, Daio Paper Corporation expects to record extraordinary income (insurance claim income) during the second quarter of the consolidated fiscal year ending March 2026 as follows.

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1. Details of extraordinary income (insurance claim income)

As the insurance amount for the boiler damage accident that occurred on September 6, 2022 at Iwaki Daio Paper Corporation (Minamidai, Iwaki City, Fukushima Prefecture), a consolidated subsidiary of Daio Paper Corporation, has been finalized, Daio Paper Corporation plans to record 6,334 million yen as insurance claim income under extraordinary income in the second quarter of the consolidated fiscal year ending March 2026. In addition, Daio Paper Corporation plans to apply the reduction entry accounting treatment for said insurance claim income using the direct reduction method.

2. Impact on performance

The impact of the above extraordinary income on the consolidated results for the fiscal year ending March 2026 is currently under investigation along with other factors, and will be announced promptly as necessary.

(End)