



May 15, 2025

Company name: Toho Zinc Co., Ltd.
Name of representative: ITO Masahito, President and Representative Director
(Securities code: 5707)
Inquiries: FUJIHARA Keigo, General Manager,
Accounting Department
(Telephone: +81-3-4334-7313)

Notice Concerning Recording of Non-operating Expenses, Extraordinary Losses, and Extraordinary Income

Toho Zinc Co., Ltd. (the Company) hereby announces it has recorded non-operating expenses, extraordinary losses, and extraordinary income in the full fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025).

1. Details of recording non-operating expenses (foreign exchange loss) [consolidated, non-consolidated financial statements]

The Company recorded foreign exchange losses of 384 million yen and 384 million yen in non-operating expenses in its consolidated and non-consolidated financial statements for the fourth quarter of the current fiscal year (January 1, 2025 to March 31, 2025), respectively. This was mainly due to the foreign currency-denominated receivables and payables held by the Company being revaluated at the exchange rate prevailing at the end of the period.

In the consolidated and non-consolidated financial results for the full fiscal year ended March 31, 2025, the Company recorded foreign exchange losses of 616 million yen and 617 million yen in non-operating expenses.

2. Details of recording extraordinary losses (loss on valuation of shares of subsidiaries and associates) and extraordinary income (reversal of provision for loss on business of subsidiaries and associates) [non-consolidated financial statements]

In its non-consolidated financial statements, the Company recorded extraordinary losses of 9,358 million yen for loss on valuation of shares of subsidiaries and associates, and extraordinary income of 9,680 million yen for reversal of provision for loss on business of subsidiaries and associates. This was due to a capital increase for CBH Resources Ltd., a consolidated subsidiary in Australia which had excess liabilities, and in line with that, the recording of a valuation loss of the company's shares, as well as a reversal of provision for loss on business due to a reduction in the amount of excess liabilities of that company as a result of the capital increase, and other factors.

There is no impact on consolidated financial results because such extraordinary losses and income will be offset and eliminated in the consolidated financial statements.

3. Impact on the Company's financial results

The above non-operating expenses, extraordinary losses and extraordinary income have been reflected to "[Summary] Consolidated Financial Results for the Year Ended March 31, 2025 [Japanese GAAP]," released today.