

March 28, 2024

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## Notice of Recording Gain on Reversal of Share Acquisition Rights (Extraordinary Income)

Nippon Den kai, Ltd. (“the Company”, TSE:5759) announces that the Company plans to record an extraordinary income in its consolidated financial results for the fiscal year ending March 31, 2024, as follows.

### 1. Recording Gain on Reversal of Share Acquisition Rights (Extraordinary Income)

The Company will record the gain on reversal of share acquisition rights of 209 million yen as extraordinary income due to a lapse of the second share acquisition rights upon expiration of the exercise period.

### 2. Impact on Business Performance

The above extraordinary income (gain on reversal of share acquisition rights) is expected to have an impact on net income attributable to shareholders of the parent company. However, our full-year earnings forecast announced on November 10, 2023, remains unchanged. If additional matters requiring disclosure arise, they will be announced promptly.