

Translation

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For Immediate Release

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Notice Regarding the Recognition of Extraordinary Income (Gain on Donation of Non-current Assets)

OXIDE Corporation (the “Company”) hereby announces that it expects to record extraordinary income for the second and third quarters of the fiscal year ending February 2027, as detailed below.

1. Occurrence and Details of Extraordinary Income

As announced in the “Notice Regarding Changes in Consolidated Subsidiaries (Share Transfer) and Recognition of Extraordinary Losses” dated January 28, 2026, the Company agreed to receive a certain number of single-crystal growth furnaces from Raicol Crystals Ltd. free of charge in connection with the transfer of shares in Raicol Crystals Ltd. The Company has now decided to record the fair market value of the single-crystal growth furnaces in question as gain on the donation of non-current assets. Depending on the timing of receipt, the gain is expected to amount to 160 million yen in the second quarter of the fiscal year ending February 2027, 120 million yen in the third quarter, and 280 million yen for the full year.

2. Future Outlook

Regarding any revision to the full-year consolidated earnings forecast in light of the recognition of this extraordinary income, details will be disclosed on October 15, 2026, when the Company announces its second-quarter financial results, following a thorough review in conjunction with the results through the second quarter.