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Notice of Recording Provision for Business Restructuring Loss and
Losses on Valuation of Stocks of Affiliates (Extraordinary Losses)

Tamura Corporation ("the Company") announces that the Company has recorded the following extraordinary losses for the fiscal year ended March 31, 2025.

1. Detail of Extraordinary Losses

1) Provision for Business Restructuring Loss (Consolidated)

The Company will split its wholly owned subsidiary Koha Co., Ltd. (hereinafter, "Koha") and transfer its Network Solution Business to Yokowo Co., Ltd., as announced in the notice titled "Notice Regarding Absorption-Type Company Split of a Subsidiary" published on March 28, 2025. The Company has estimated the loss associated with this business transfer and recorded a provision for business restructuring losses of 470 million yen as an extraordinary loss.

2) Loss on Valuation of Stocks of Affiliate (Non-consolidated)

Due to a decline in the fair value of shares in its consolidated subsidiary, Koha Co., Ltd., the Company recorded a valuation loss on affiliated company shares of 1,489 million yen as an extraordinary loss.

As noted above, a portion of Koha's business is scheduled to be transferred.

The valuation loss on affiliated company shares mentioned herein will be recorded only in the Company's non-consolidated financial results and will be eliminated in consolidation. Accordingly, there will be no impact on the consolidated financial results.

3) Loss on Valuation of Stocks of Affiliate (Consolidated)

Due to a decline in the fair value of shares in its affiliate, Novel Crystal Technology, Inc., the Company recorded a valuation loss on affiliated company shares of 556 million yen as an extraordinary loss.

This decision was made based on changes in the market environment, including the slower-than-expected emergence of the next-generation power semiconductor market, as well as the progress of development and a comprehensive assessment of the company's actual situation.

2. Impact on consolidated financial results

The impact of the above items on the consolidated financial results has been reflected in the "Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (Under Japanese GAAP)", which was disclosed today.