

March 26, 2026

To whom it may concern:

Company name: Nippon Ceramic Co., Ltd.
Name of representative: Shinichi Taniguchi
Representative Director and President
(Securities code: 6929; Prime Market)
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Notice Regarding Membership Status and Considerations for Joining the Financial Accounting Standards Foundation

As of December 31, 2025, Nippon Ceramic Co., Ltd. (the “Company”) has not joined the Financial Accounting Standards Foundation, a public interest incorporated foundation. Therefore, in accordance with Article 409-2 of the Listing Regulations established by the Tokyo Stock Exchange, Inc., we hereby notify you of our status regarding membership in the Financial Accounting Standards Foundation, a public interest incorporated foundation, and our considerations regarding membership, as follows.

1. Membership status of the Financial Accounting Standards Foundation

As December 31, 2025, the last day of the most recent fiscal year, the Company is not a member of the Financial Accounting Standards Foundation.

2. Appropriate understanding of accounting standards, etc., and establishment of a system to respond

Our company strives to gather the latest information provided by audit firms and external expert organizations in order to appropriately understand the content of accounting standards and respond appropriately to changes. Furthermore, in the event of significant changes in accounting standards, we maintain a system for preparing accurate financial statements by working closely with audit firms and thoroughly examining the impact at an early stage.

3. Considerations regarding membership in the Financial Accounting Standards Foundation

While our company is not currently a member of the Financial Accounting Standards Foundation, we closely monitor the activities of the accounting standards-setting body and strive to gather information. Going forward, we will continuously consider the necessity of membership, taking into account the organization's activities and the scale of our business.