

August 1, 2025

To whom it may concern:

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(Securities code: 6929; Prime Market)
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Notice Regarding Recording of Extraordinary Income and Losses

Nippon Ceramic Co., Ltd. (the “Company”) hereby announces that the Company has recorded the extraordinary income and extraordinary losses in the first six months of the fiscal year ending December, 2025, as follows.

1. Recording of Extraordinary Income

(1) Gain on liquidation of subsidiaries and associates

As announced on July 24, 2025, the liquidation of an Overseas Consolidated Subsidiary, Kunshan Nicera Electrical Appliance Co., Ltd. has been completed. With the completion of the liquidation, we have recorded a gain on the reversal of the foreign currency translation adjustment account, which was recorded on our consolidated balance sheets due to the exclusion of the subsidiary from the scope of consolidation, as extraordinary income of 3,445 million yen as a gain on liquidation of a subsidiaries and associates.

2. Recording of Extraordinary Losses

(1) Impairment losses

Of the fixed assets held by our company, we have reduced the book value of real estate whose profitability has declined due to a significant decline in market value or other reasons, including a review of use for business efficiency purposes such as base consolidation, in accordance with the Accounting Standard for Impairment of Fixed Assets. We have recorded this decrease of 513 million yen as an impairment loss under extraordinary losses.

(2) System failure countermeasure cost

As announced on April 8, 2025, we have recorded 37 million yen in expenses for system failure response costs, including the request for an investigation by an external expert, consulting fees, and system recovery work, related to the system failure caused by the ransomware infection that occurred on April 5, 2025, as an extraordinary loss.

3. Impact on Financial Results

The extraordinary income and losses stated above are reflected in the "Consolidated financial results for the six months ended June 30, 2025〔Japan GAAP〕" published today.