



February 7, 2025

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## Notice Concerning Expansion of Second Life Support Program and Special Offering

Since 2002, USHIO INC. (hereinafter “USHIO”) has implemented the "Second Life Support Program," a system designed to support employees who wish to change careers or pursue independence in their second stage of life, tailored to their diverse lifestyles. USHIO announces that the Board of Directors resolved at a meeting held today to expand this program and initiate a special offering.

### 1. Background behind expansion of the program

On May 14, 2024, USHIO announced its New Growth Strategy, which aims to grow with its customers mainly in the industrial process domain as a “light” innovation company. The New Growth Strategy divided the period into Phase I (FY2024 -FY2026) and Phase II (FY2027 -FY2030) to realize goals for 2030. In Phase I, USHIO implemented “revamping its business portfolio” by redefining strategic areas, and in Phase II, it aims for “steady business growth” by maximizing the results achieved in Phase I.

In addition, the human resource strategy in the New Growth Strategy is to increase the size of the Industrial Process business, a priority business, and to better manage headcount and total labor costs.

To realize “revamping its business portfolio” and “steady business growth” in the future, it is necessary to revitalize the organization, and the generational imbalance in the current employee composition is one to be rectified.

As a result, USHIO has decided to conduct a special offering for a limited time, expanding the eligibility and enhancing the benefits of the "Second Life Support Program," which has been in operation since 2002. This initiative aims to support the diversifying career perspectives and life plans of its employees, while also considering the optimization of its organizational workforce for the further growth of USHIO.

### 2. Outline of the special offering

Eligible employees	Employees, etc., who satisfy the following two conditions as of April 1, 2025: Have at least 3 years of continuous service; and are 56 years of age or older
Offering period	Monday, March 3, 2025 to Monday, June 30, 2025
Benefits	<ul style="list-style-type: none"><li>• In addition to regular retirement benefits, a special addition is made to the existing second life support program</li><li>• Support for re-employment based on individual preferences</li></ul>

### 3. Future outlook

The special retirement lump-sum payments and costs incurred for the support for re-employment, etc., associated with this offering will be recorded as an extraordinary loss in the financial results for the fiscal year ending March 31, 2025 and 2026.

Because the number of applicants and the total amount of the special retirement lump-sum payments have not been determined at this time, USHIO will announce the impact on the earnings forecast as soon as they are determined.