



April 14, 2025

Company Name: USHIO INC.  
Name and Title of Representative:  
Takabumi Asahi, President and Chief Executive Officer  
(Code Number: 6925, Prime Market of the Tokyo  
Stock Exchange)  
Name and Title of Contact Person:  
Hiromi Ito, General Manager,  
Accounting and Finance Department  
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## Notice Concerning the Recording of Extraordinary Losses in the Fiscal Year Ended March 31, 2025 related to the Expansion of Second Life Support Program and Special Offering

USHIO INC. (hereinafter “USHIO”) is currently implementing the “Expansion of Second Life Support Program and Special Offering” announced on February 7, 2025, and announces the amount that will be recorded as an extraordinary loss in the financial statements for the fiscal year ended March 31, 2025.

### Notes

#### 1. Outline of Special Offering

Eligible employees	Employees who have worked for three years and are 56 years of age or older as of April 1, 2025
Offering period	March 3, 2025 - June 30, 2025
Preferential treatment	- In addition to regular retirement benefits, special additions to existing second-life support programs - Outplacement support based on the wishes of the individual

#### 2. Number of applicants

Number of applicants subject to extraordinary losses to be recorded in the financial statements for the fiscal year ended March 31, 2025 : Approximately 100

A separate announcement will be made once the total number of applicants has been determined after the offering period.

#### 3. Impact on financial results for the fiscal year ended March 2025

The Company expects to record an extraordinary loss of approximately ¥1.6 billion in the fourth quarter of the fiscal year ended March 31, 2025 due to the special lump-sum severance payment and outplacement expenses incurred as a result of this policy. There will be no revisions to the earnings forecast as a result of this special offering.