

Translation



June 26, 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 & Finance Department
(TEL +81-3-5657-1000(from overseas))

Notice Regarding the Recording of Extraordinary Loss

USHIO INC. (hereinafter the "Company") announces that it expects to record an extraordinary loss for the first quarter of the fiscal year ending March 2026 (from April 1, 2025, to June 30, 2025).

1. Expansion of Second Life Support Program and Special Offering

Due to the special lump-sum severance payment and outplacement expenses incurred as a result of “Expansion of Second Life Support Program and Special Offering” announced on February 7, it is expected that approximately 2.1 billion yen of business restructuring expenses will be recorded in both consolidated and standalone financial statements.

2. Review of Organizational Management

Certain overseas consolidated subsidiaries are reviewing their organizational management, including personnel reductions, to transform these entities from low-profit structures into business units that contribute to the overall group's profitability through fundamental improvements in their earnings structure. As related expenses such as severance costs, approximately 1 billion yen in business restructuring expenses are expected to be recorded in the consolidated financial statements.

3. Earnings Forecasts

The consolidated earnings forecast for the fiscal year ending March 2026 is unchanged from the full-year consolidated earnings forecast announced on May 13, 2025.