



March 31, 2026

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 Income and Extraordinary Loss

USHIO INC. (hereinafter the "Company") announced today that it expects to record extraordinary income and an extraordinary loss for the fourth quarter of the fiscal year ending March 2026 (from January 1, 2026 to March 31, 2026).

1. Recording of Extraordinary Income

As a result of selling a portion of investment securities held by the Company for the purpose of streamlining assets, a gain on sale of investment securities will be recorded in the consolidated and non-consolidated financial statements for the fiscal year ending March 2026. The outline is as follows.

(1)	Shares sold	One listed security held by the Company
(2)	Period of sale	March 18, 2026 - March 31, 2026
(3)	Gain on sale of investment securities	3,342 million yen

2. Estimated Extraordinary Losses

As a result of examining the future recoverability of certain fixed assets held by the Company in accordance with the Accounting Standard for Impairment of Fixed Assets, the Company expects to record an impairment loss in the consolidated and non-consolidated financial statements for the fiscal year ending March 2026.

The Company also expects to record Business restructuring expenses associated with business portfolio revamping of the Industrial Processes business and Visual Imaging business in its consolidated financial statements.

The outline is as follows. Please note that the current estimated amount may change depending on the situation.

(1)	Consolidated financial statements	
	Industrial Processes business	2,220 million yen
	Visual Imaging business	980 million yen
(2)	Non-consolidated financial statements	
	Industrial Processes business	2,220 million yen

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 March 19, 2026.