

May 8, 2025

Company name: IBIDEN CO., LTD.

Representative: Koji Kawashima, President & CEO, Representative Director

Stock exchange listings: Tokyo and Nagoya Stock Exchange (Code number: 4062)

Contact: Katsutoshi Nishimura, Finance Division Manager, Strategic Corporate Planning Operation

Telephone: +81-584-81-3111

**Notice Regarding the Recording of Impairment Loss (Extraordinary Loss)
and the Recording of Extraordinary Income and Extraordinary Loss Associated with Subsidy Income**

IBIDEN Co., Ltd. (hereinafter the "Company") hereby announced that an impairment loss (extraordinary loss) was recorded for the fourth quarter of the fiscal year ended March 2025 (January 1, 2025 to March 31, 2025).

The Company also announced that extraordinary income and extraordinary loss associated with subsidy income was recorded for the fourth quarter of the fiscal year ending March 2025.

1. Recording of Impairment Loss (Extraordinary Loss)

An impairment loss of 18,587 million yen has been recorded for certain fixed assets held by the Company and its consolidated subsidiaries. The breakdown is as follows:

(1) Impairment Loss on Fixed Assets of IBIDEN Philippines, Inc., a Consolidated Subsidiary

Regarding the fixed assets held by IBIDEN Philippines, Inc., a consolidated subsidiary, an impairment indication was recognized. As a result of carefully examining the future recoverability of the assets, the book value was reduced to the recoverable amount, and an impairment loss of JPY 15,537 million was recorded.

(2) Impairment Loss on Fixed Assets of the Company's Electronics Business

Regarding idle assets in the Company's electronics business that were not expected to be used in the future, an impairment loss of JPY 3,050 million was recorded.

2. Recording of Extraordinary Income and Extraordinary Loss Associated with Subsidy Income

The Company was certified by the Minister of Economy, Trade and Industry as a "Supply Securing Plan" based on the Economic Security Promotion Act on April 28, 2023.

On February 21, 2025, the Company received a subsidy income of 22,295 million yen (28,581 million yen for the fiscal year ended March 2025) for the capital investment for semiconductor equipment at the Ohno plant in Ibi-gun, Gifu Prefecture, and recorded it as extraordinary income.

In addition, a direct reduction was made from the acquisition cost of the fixed assets, and the same amount of extraordinary income, 22,295 million yen (28,581 million yen for the fiscal year ended March 2025), was recorded as a loss on reduction of fixed assets as an extraordinary loss.

3. Impact on Earnings

The above 1. "Recording of Impairment Loss (Extraordinary Loss)" and 2. "Recording of Extraordinary Income and Extraordinary Loss Associated with Subsidy Income" are reflected in the "Consolidated Financial Results For the Year Ended March 31, 2025 [Japanese GAAP]" announced today.

End