

May 11, 2026

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Stock exchange listings: Tokyo and Nagoya Stock Exchange (Code number: 4062)
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Notice Regarding the Gap between the Forecast and Actual Results of Consolidated Financial Results for FY2025 and the Recording of Impairment Loss (Extraordinary Loss)

IBIDEN Co., Ltd. (hereinafter the "Company") hereby announced that there was a gap between the forecast of consolidated financial results for 2025 (April 1, 2025 to March 31, 2026) announced on October 30, 2025 and actual results announced today. Furthermore, the Company also announced that an impairment loss (extraordinary loss) was recorded in the fourth quarter of the consolidated fiscal year ending March 31, 2026 (January 1, 2026 to March 31, 2026).

1. The gap between the forecast of consolidated financial results for 2025 and the actual results.
(April 1, 2025 to March 31, 2026)

| | Net sales | Operating profit | Ordinary profit | Profit attributable to owners of parent | Basic earnings per share |
|-------------------------------|-------------|------------------|-----------------|---|--------------------------|
| | Million yen | Million yen | Million yen | Million yen | Yen |
| Previous Forecast (A) | 420,000 | 61,000 | 57,000 | 37,000 | 132.50 |
| Result (B) | 416,201 | 62,027 | 60,822 | 63,713 | 228.16 |
| Gap (B - A) | (3,799) | 1,027 | 3,822 | 26,713 | — |
| Ratio of gap (%) | (0.9%) | 1.7% | 6.7% | 72.2% | — |
| (Reference) Result of FY 2024 | 369,436 | 47,621 | 47,890 | 33,704 | 120.66 |

The company implemented a stock split at a ratio of two shares for every one share of common stock, effective January 1, 2026. The calculation of basic earnings per share is done under the assumption that the stock split occurred at the start of the previous year.

2. Reason of Gap

Although impairment loss (extraordinary loss) of 15,804 million yen was recorded as detailed in section 3, 'Recording of Impairment Loss (Extraordinary Loss)' below, profit attributable to owners of the parent exceeded our forecasts. This was primarily due to the recording of gains on sale of investment securities (extraordinary income) of 49,144 million yen, as described in the 'Notice Concerning Results of Tender Offer Application and Recording of Extraordinary Income' dated March 24, 2026.

3. Recording of Impairment Loss (Extraordinary Loss)

An impairment loss of 15,804 million yen has been recorded for certain fixed assets held by the Company and its consolidated subsidiaries in the fourth quarter of the fiscal year ending March 31, 2026.

The breakdown is as follows:

- (1) Regarding IBIDEN Philippines, Inc., a consolidated subsidiary, while its performance this fiscal year has been robust, the competitive environment for its main PC-related products is expected to intensify further, and significant demand growth is difficult to foresee. Consequently, as a result of a conservative revision of its future business plan, an indication of impairment 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 10,630 million yen was recorded.
- (2) An impairment loss of 5,174 million yen was recorded regarding idle assets in the Company and its consolidated subsidiaries that were not expected to be utilized in the future.

End