



February 2, 2024

Company name: TOKYO ELECTRON DEVICE LIMITED
Representative: Atsushi Tokushige
President & Representative Director
(TSE Prime Market, Stock Exchange Code: 2760)
Contact: Noriaki Uchida
Director, General Affairs Department
TEL: +81-45-443-4000

[Updated] Announcement of Amounts of Goodwill and Others in the Business Acquisition

TOKYO ELECTRON DEVICE LIMITED (the “Company”) hereby announces the amount and other details of goodwill generated from the acquisition of the wafer inspection system business, a part of the business of Nippon Electro-Sensory Devices Corporation, as they have been confirmed. Prior information on the acquisition was disclosed in “Announcement of Business Acquisition” dated September 14, 2023 and “[Updated] Announcement of Acquisition Price and Other Fees in the Business Acquisition” dated October 31, 2023.

Going forward, the Company will promptly announce any matters that should be disclosed when they arise.

1. Details of the goodwill

(i) Amount of goodwill recognized

124 million yen

(ii) Basis for recognition

Goodwill mainly represents excess earning power expected from future business development.

(iii) Method and period of amortization

Amortized on a straight-line basis over 15 years

(iv) Allocation to other intangible assets and their amortization period

Technical assets	220 million yen	Amortized over	10 years
Customer-related assets (customer-related)	700 million yen	Amortized over	15 years
Customer-related assets (backlog)	510 million yen	Amortized over	3 years

2. Assets acquired and liabilities assumed on the date of business combination

Current assets	210 million yen
Non-current assets	1,629 million yen
<u>Total assets</u>	<u>1,839 million yen</u>
Current liabilities	639 million yen
<u>Total liabilities</u>	<u>639 million yen</u>