

May 10, 2024

## Notice of Recording Extraordinary Losses (Consolidated, Non-Consolidated)

Company name: Unipres Corporation  
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Unipres Corporation hereby announces that it has recorded an extraordinary loss for the fiscal year ended March 31, 2024. The details are given below.

### 1. Details of Extraordinary Losses

#### (1) Impairment Loss (Consolidated)

As a result of examining the future recoverability of fixed assets held by the Unipres group in light of factors such as the sluggish sales of our customers due to the rapid progress of electrification in China, we recognized impairment losses mainly for some business-use assets in accordance with the Accounting Standard for Impairment of Fixed Assets and recorded an impairment loss of 2,432 million yen in the fourth quarter of the fiscal year ended March 31, 2024.

By reportable segment, this breaks down to 2,306 million yen for China segment, and 125 million yen for India segment.

#### (2) The valuation loss of the shares of affiliated company (Non-Consolidated)

Out of the shares of affiliated companies held by the Company, the shares of UNIPRES ALABAMA, INC., a consolidated subsidiary, have declined in actual value compared to their book value. Based on our judgment that it will take a considerable period of time for the actual value of the shares to recover after conservative estimates of the subsidiary's immediate profitability, including the impact of rising interest rates, we recorded a valuation loss of 3,379 million yen on shares of affiliates.

As the valuation loss of the shares of affiliated company is recorded at the individual closing and it is eliminated at the consolidated closing, it will not impact on the consolidated results.

### 2. Impact on Business Results

The extraordinary loss described above is reflected in “Summary of Consolidated Financial Results of FY2023 Ended March 31, 2024” released today.