



December 24, 2025

To Whom It May Concern

Company name: Nisshinbo Holdings Inc.
Representative: Yasuji Ishii, President and
Representative Director
(Code No. 3105, Prime Market of Tokyo Stock Exchange)
Contact: IR • Corporate Communications Group

Notice Regarding Implementation of Early Retirement Incentive Program in Connection with Restructuring of Micro Devices Business

Nisshinbo Holdings Inc. hereby announces that its Board of Directors, at a meeting held on December 24, 2025, resolved to implement an early retirement incentive program for Nisshinbo Micro Devices Inc. and its subsidiaries as part of a restructuring of its Micro Devices business. Details are as follows:

1. Background to the implementation of the early retirement incentive program

The Nisshinbo Group has set forth the following as its priority measures: “pursuing transformation of its business portfolio,” “building a business model for future growth and focusing management resources on key areas,” and “further strengthening its management foundation to reduce management risks.” The Group is pursuing improved profitability through the transformation of its business model.

In our Micro Devices Business, considering the current earnings situation and business environment, we will transform our business structure and cost structure to achieve short-term performance recovery and establish a robust management foundation capable of responding to changes in the medium-term semiconductor market. As part of this structural reform, we have decided to implement an early retirement incentive program at Nisshinbo Micro Devices Inc. and its subsidiaries. The details and future plans are as follows.

2. Details of the early retirement incentive program

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|---------------------------------|--|
| ① Target Companies | Nisshinbo Micro Devices Inc. and its subsidiaries in Japan |
| ② Number of positions available | 560 employees, including 175 regular employees |
| ③ Target persons | Regular employees, associate employees, and senior employees aged 45 or older
(As of December 2025: Number of Employees at Target Companies: 2,750) |
| ④ Application Period | April 1, 2026, to April 30, 2026 |
| ⑤ Date of retirement | June 30, 2026 |
| ⑥ Retirement benefits | • Special retirement benefits will be paid in addition to normal retirement benefits
• Provision of reemployment support services for those who wish to do so |

3. Future plans

The costs associated with this measure will be recorded as extraordinary losses under business restructuring expenses in the consolidated earnings forecast for the fiscal year ending December 2026, scheduled for release in February 2026.