

March 26, 2024

## NIHON KOHDEN CORPORATION (6849)

Stock Exchange Listing: Prime Market, Tokyo Stock Exchange  
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### Notice regarding Recording of Extraordinary Income due to Revision of Retirement Benefit Plan

Nihon Kohden hereby announces that extraordinary income (gain on revision of retirement benefit plan) is expected to be recorded in the 4<sup>th</sup> quarter of the fiscal year ending March 31, 2024 (April 1, 2023 to March 31, 2024).

#### 1. Details of Extraordinary Income (Gain on Revision of Retirement Benefit Plan)

Nihon Kohden and a part of consolidated subsidiaries of the Company have revised its retirement benefit plan as of March 1, 2024, in accordance with the transition to a new personnel system in April 2023. The Company plans to apply the “Guidance on Accounting for Transfer between Retirement Benefit Plans” (ASBJ Guidance No. 1) and the “Practical Solution on Accounting for Transfer between Retirement Benefit Plans” (ASBJ PITF No. 2) for the accounting treatment associated with the revision of the retirement benefit plan. In FY2023 ending March 31, 2024, the Company will record a gain on revision of retirement benefit plan of 4 billion yen as an extraordinary income.

#### 2. Purpose of Revision of Retirement Benefit Plan

Under its new personnel system, the Company will create opportunities for ambitious and skilled employees to actively take on challenges and grow themselves through a role grading system based on the size of the work roles expected of each employee. In line with the transition to the new personnel system which aims to fairly treat employees for their roles and contributions, the Company has revised its retirement benefit plan to extend the retirement age to 65 years old (raising the retirement age by one year each year).

#### 3. Impact on Business Performance

The recording of extraordinary income (gain on revision of retirement benefit plan) is not incorporated in its Consolidated Forecasts for FY2023 (From April 1, 2023 to March 31, 2024) in the Consolidated Financial Results for the 3<sup>rd</sup> Quarter of the Fiscal Year Ending March 31, 2024, announced on February 2, 2024. The Company will immediately announce revisions to its forecasts if necessary.

\*The above estimates are based on information available on the date of this report's announcement. Actual amounts may differ from such estimates due to unforeseen circumstances.