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October 30, 2025

To Whom It May Concern:

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Notice Regarding Recording of Extraordinary Loss and partial reversal of Deferred Tax Assets

Topcon Corporation (hereafter “the Company”) hereby announces that the company recorded an extraordinary loss and partial reversal of deferred tax assets as follows in the second quarter (from April 1 to September 30,2025) of the fiscal year ending March 31, 2026.

1. Regarding recording of extraordinary loss

In connection with the tender offer for the company’s shares by TK Co., Ltd., the company recorded an extraordinary loss of 1,593 million yen as TOB related expenses which includes advisory fees and legal fees, in the second quarter of the fiscal year ending March 2026.

2. Regarding partial reversal of deferred tax assets

After carefully considering the collectability of deferred tax assets in view of the current business environment and future performance trend, deferred tax assets were partially reversed at the company’s U.S. subsidiary. As a result, the Company recorded 7,012 million yen of income taxes-deferred in the second quarter of the fiscal year ending March 2026.

3. Future outlook

The above-mentioned recording of the extraordinary loss and partial reversal of deferred tax assets were reflected in “Consolidated Financial Results for the Second Quarter of FY2025 Ending March 2026 (Japanese GAAP),” which were disclosed today.