



February 9, 2026

Name of Company	Furukawa Electric Co., Ltd.
Name of Representative	Hideya Moridaira, President
(Code: 5801 Prime Market of the Tokyo Stock Exchange)	
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Notice regarding the recording of an extraordinary income following the revision of the retirement benefit plan

The company expects to record during the fourth quarter of the fiscal year ending March 31, 2026 an extraordinary income (gain on revision of the retirement benefit plan) with the details as follows.

1. Details of the extraordinary income (gain on revision of the retirement benefit plan)

The company plans to revise the retirement benefit plan effective March 1, 2026. With this change, the existing lump-sum retirement allowance, defined benefit corporate pension plan and corporate-type defined contribution pension plan will transfer to a corporate-type defined contribution pension plan.

Concerning the accounting treatment in relation to this revision, the “Accounting for Transfer Between Retirement Benefit Plans” (Corporate Accounting Standards Application Guidelines No. 1) and “Practical Solution on Accounting for Transfer Between Retirement Benefit Plans” (Practical Solution No. 2) will be applied, and an extraordinary income of about JPY 13.0 billion is expected to be recorded from a gain on revision of the retirement benefit plan arising following this transfer.
2. Purpose of revising the retirement benefit plan
 - Reflect the extension of retirement age in the current benefit allowance plan, and maintain and increase motivation among employees
 - Enable employees to flexibly select the means of asset formation in line with their individual life plans
 - Make retirement assets portable in response to increasingly fluid employment, and respond to the diverse career options of employees
 - Maintain the fiscal health of the company, and realize a retirement benefit plan that can be sustained into the future
3. Future outlook

The above extraordinary income (gain on revision of the retirement benefit plan) has been reflected in the Consolidated Full-year Forecast for the Fiscal Year Ending March 31, 2026 in the Financial Summary for the First Nine Months of the Fiscal Year Ending March 31, 2026 announced on February 9, 2026.

The expected extraordinary income was determined based on the information available as of the announcement date, and the actually recorded figure may vary depending on various future factors. Should it be necessary to revise the full-year forecast, such will be disclosed in a timely manner.

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