November 13, 2025

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Recording Extraordinary Income

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces that it recorded a gain on reversal of share acquisition rights as extraordinary income in its non-consolidated and consolidated financial statements for the three months ended September 30, 2025, as detailed below.

1. Overview of Extraordinary Income

The exercise period for the 7th Series Stock Acquisition Rights expired on August 13, 2025, and the said stock acquisition rights were extinguished. Consequently, the Company recorded a gain on reversal of share acquisition rights amounting to JPY114 million as extraordinary income in its non-consolidated and consolidated financial statements for the three months ended September 30, 2025.

2. Impact on Earnings

The above information is reflected in the "Consolidated Financial Results for the Three Months Ended September 30, 2025 (Under Japanese GAAP)" released today. Since the possibility of recording the extraordinary income was already incorporated into the Company's forecast, the gain will have no impact on the consolidated earnings for the fiscal year ending June 30, 2026.