November 14, 2025

Company name: V-cube, Inc.
President & Group CEO: Naoaki Mashita
Tokyo Stock Exchange, Prime Market (stock code: 3681)
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Notice Concerning Recording of Non-Operating Expenses(Foreign Exchange Losses)

V-cube, Inc.("Company") hereby announces the recording of non-operating expenses (foreign exchange losses) for the third quarter of the fiscal year ending December 31, 2025 (July 1, 2025 to September 30, 2025), as described below.

1. Details of Foreign Exchange Losses

The Company has recorded foreign exchange losses of 17,013 thousand yen under non-operating expenses during the third quarter of the fiscal year ending December 31, 2025 (July 1, 2025 to September 30, 2025), primarily due to the revaluation of the foreign currency-denominated assets and liabilities within the Group at the end-of-period exchange rate.
As a result, the Company has recorded 90,994 thousand yen in foreign exchange losses for the first nine months of the fiscal year ending December 31, 2025.

2. Impact on Business Performance

The impact on business performance from the recording of the foreign exchange losses is reflected in the "Summary of Consolidated Financial Results for the Nine Months Ended September 30, 2025 [Japanese GAAP]" released on today.