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May 15, 2026

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Director, President and CEO
Securities code: 4344; Tokyo Stock
Exchange, Prime Market
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Notice Regarding Recognition of Non-operating Income (Foreign Exchange Gains) and Non-operating Expenses (Loss on Investments Accounted for by the Equity Method)

SOURCENEXT CORPORATION (Headquarters: Chiyoda-ku, Tokyo; Representative Director, President and CEO: Noriyuki Matsuda) hereby announces that it has recognized non-operating income (foreign exchange gains) and non-operating expenses (loss on investments accounted for by the equity method) for the first quarter of the fiscal year ending December 31, 2026 (from January 1, 2026, to March 31, 2026), as described below.

1. Recognition of Foreign Exchange Gains

For the first quarter of the current consolidated fiscal year (January 1, 2026, to March 31, 2026), the Company recognized foreign exchange gains of 72 million yen due to fluctuations in foreign exchange rates. This was primarily due to the revaluation of foreign currency-denominated assets held by the SOURCENEXT Group at the exchange rates at the end of the period.

2. Recognition of Loss on Investments Accounted for by the Equity Method

For the same period, the Company recognized a loss on investments accounted for by the equity method of 32 million yen. This was attributable to losses incurred at equity-method affiliates of the SOURCENEXT Group.

3. Impact on Financial Results

The impact of the above items is reflected in the "Consolidated Financial Results for the Three Months Ended March 31, 2026 (Under Japanese GAAP)" announced today.

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