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Aug 7, 2026

Company name:	SOURCENEXT CORPORATION
Name of representative:	Noriyuki Matsuda, Representative Director, President and CEO Securities code: 4344; Tokyo Stock Exchange, Prime Market
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Notice Concerning Recognition of Non-Operating Income, Non-Operating Expenses, and Extraordinary Loss

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), non-operating expenses (equity in losses of affiliates and loss on investments in silent partnership), and an extraordinary loss (business structure improvement expenses) for the second quarter of the fiscal year ending December 31, 2026 (from January 1, 2026, to June 30, 2026), as described below.

1. Recognition of Foreign Exchange Gains

For the second quarter of the current consolidated fiscal year (January 1, 2026, to June 30, 2026), the Company recognized foreign exchange gains of 115 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 Equity in Losses of Affiliates

For the same period, the Company recognized equity in losses of affiliates of 123 million yen. This was attributable to losses incurred at companies accounted for under the equity method within the Group.

3. Recognition of Loss on Investments in Silent Partnership

For the same period, the Company recognized a loss on investments in silent partnership (tokumei kumiai) of 45 million yen. This valuation loss was recognized based on the operating results of the silent partnership in which the Company invests.

4. Recognition of Business Structure Improvement Expenses (Extraordinary Loss)

For the same period, the Company recognized business structure improvement expenses of 100 million yen. This resulted from the implementation of measures announced on June 24, 2026 in the notice "Notice Concerning Changes to the Business Operation Structure of the Overseas Business of POCKETALK Corporation, a Consolidated Subsidiary of the Company," whereby POCKETALK Corporation, a consolidated subsidiary of the Company, decided to shift the business operation structure of its U.S. business (POCKETALK Inc.) and European business (POCKETALK B.V.) to a structure that places greater emphasis on profitability.

5. Impact on Financial Results

The impact of the above items is reflected in the "Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)" announced today.

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