



August 14, 2025

To whom it may concern

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Notice Regarding Recognition of Non-Operating Expenses (Foreign Exchange Losses)

giftee Inc. (the "Company") hereby announces that, for the second quarter of the fiscal year ending December 31, 2025 (April 1, 2025 – June 30, 2025), it recorded non-operating expenses in the form of foreign exchange losses, as outlined below.

**1. Nature of the Non-Operating Expenses**

Due to fluctuations in foreign exchange rates during the second quarter of the fiscal year ending December 31, 2025, the Company recorded foreign exchange losses of ¥84 million.

These losses were primarily attributable to the revaluation of foreign-currency-denominated assets and liabilities held by the Group.

In the first quarter (January 1, 2025 – March 31, 2025), the Company had recorded foreign exchange gains of ¥19 million. Accordingly, for the first half of the fiscal year (January 1, 2025 – June 30, 2025), foreign exchange losses totaled ¥65 million.

**2. Impact on Consolidated Results**

The above-mentioned non-operating expenses (foreign exchange losses) have been reflected in the "Summary of Consolidated Financial Results for the Six Months Ended June 30, 2025 [Japanese GAAP]" released today.