



December 12, 2024

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Notice of Recording Non-Operating Income and Expenses

For the third quarter of the fiscal year ended January 2025 (February 1, 2024 to October 31, 2024), non-operating profit and loss are reported as follows.

1. Recording of Non-Operating Income and Expenses

Account title	Amount	Reasons for recording
Non-operating income		
Foreign exchange gain	540 million yen	Primarily represents valuation gains arising from the valuation of foreign currency-denominated receivables and payables held by the Group as of the end of the third quarter (the end of October 2024) at the exchange rate on that date.
Non-operating expenses		
Interest expenses	292 million yen	Interest expenses on loans from financial institutions of consolidated subsidiaries.
Equity in losses of affiliates	477 million yen	Resulting from the change of WCP from a consolidated affiliate to an equity-method affiliate.

2. Effect on income

Please refer to the "Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending January 2025 [Japanese GAAP]" announced today (December 12, 2024) for the effect of recording this non-operating income and loss.