



June 11, 2026

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Notice on Reporting of Non-Operating Income and Expenses

For the first quarter of the fiscal year ending January 2027 (from February 1, 2026 to April 30, 2026), non-operating income as follows:

1. Recording of Non-operating Income and Expenses

Account	price	Reason for accounting
Non-Operating Income		
Exchange income	62 million yen	This was primarily due to the valuation gain arising from the revaluation of foreign currency-denominated receivables and payables held by the Group at the end of the first quarter of consolidated subsidiaries (end of March 2026) based on the exchange rate on that date.
Subsidy income	24million yen	This was primarily recorded as employment-related subsidies for consolidated subsidiaries.
Non-Operating Expenses		
Interest expense	72 million yen	This was recorded as interest expense on loans from financial institutions of consolidated subsidiaries.
Investment loss on equity method	1,682 million yen	This was primarily recorded based on the financial report of W-SCOPE CHUNGJU PLANT CO., LTD., (WCP) an equity-method affiliate (of which 932 million yen is an impairment loss on convertible bonds issued by WCP).

2. Effect on income

Please refer to the ""Consolidated Financial Results for the First Quarter of the Fiscal Year Ending January 2027 [Japanese GAAP]"" announced today (June 11, 2026) for the effect of the recording of this non-operating income and expenses.