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Notice Concerning the Recording of Non-operating Income and Extraordinary Losses

ENECHANGE (hereinafter referred to as the "Company") hereby announces the recording of non-operating income, non-operating expenses, and extraordinary losses for FY24 Q3 financial results as follows.

1. Recognition of non-operating income
In the FY24 Q3 financial results, we received 22 million JPY in non-operating income. The primary components include a 16 million JPY increase in profits from subsidies, 3 million JPY in interest income, and 1 million JPY in other income.

2. Recognition of non-operating expenses
In the FY24 Q3 financial results, we have accounted for non-operating expenses of 117 million JPY. The breakdown includes 43 million JPY in interest on existing borrowings (including corporate bonds), 40 million JPY in payment fees, and 38 million JPY in equity method investment losses.

3. Recording of extraordinary losses
We have recorded an extraordinary profit of 142 million JPY, primarily comprising a 92 million JPY reversal of correction-related accounting expenses and a 50 million JPY insurance payment related to the establishment of an External Investigation Committee. This insurance payment was announced in the "Notice Concerning the Recording of Extraordinary Profit (Insurance Proceeds)" disclosed on August 7, 2024, and was received on the same day, thus recorded in FY24 Q3.

4. Recording of extraordinary loss
We have posted a special loss of 54 million JPY as a result of the valuation loss on investment securities.