August 13, 2025

To Whom It May Concern

Company: Metaplanet Inc.
Representative: Representative Director
Simon Gerovich
(TSE Standard 3350)
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Notice Regarding the Recording of Non-operating Income, Non-operating Expenses, and Income Taxes–Deferred

Metaplanet Inc. (the "Company") hereby announces that it has recorded non-operating income, non-operating expenses, and deferred income taxes in its consolidated financial statements for the cumulative period of the second quarter of the fiscal year ending December 31, 2025.
Note: "Cumulative period of the second quarter" refers to the first half of the fiscal year (Q1 and Q2 combined), not just the second quarter alone.

1. Recording of Non-Operating Income

For the cumulative consolidated period of the second quarter of the fiscal year ending December 31, 2025, the Company recorded a gain on valuation of Bitcoin of 10.035 billion JPY (compared to a loss on valuation of Bitcoin of 7.413 billion JPY in the cumulative consolidated period of the first quarter of the same fiscal year).

2. Recording of Non-Operating Expenses

For the cumulative consolidated period of the second quarter of the fiscal year ending December 31, 2025, the Company recorded foreign exchange losses of 786 million yen. This was primarily due to bond redemption and U.S. dollar-denominated deposits.

3. Recording of Income Taxes–Deferred

For the cumulative consolidated period of the second quarter of the fiscal year ending December 31, 2025, the Company recorded income taxes–deferred (expense) of 4.489 billion yen (compared to income taxes–deferred (income) of 1.810 billion yen in the cumulative consolidated period of the first quarter of the same fiscal year). This was mainly due to gains and losses on valuation of Bitcoin.

4. Impact on Business Performance

The above items are reflected in the consolidated financial statements included in the "Consolidated Financial Results for the Second Quarter (Interim) of the Fiscal Year Ending December 31, 2025 (Japanese GAAP)" released today.