November 13, 2025

To Whom It May Concern

Company:	Metaplanet Inc.
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Notice Regarding the Recording of Non-Operating Income, Non-Operating Expenses, and Income Tax Adjustments

Metaplanet Inc. hereby announces that, in the consolidated financial results for the third quarter of the fiscal year ending December 31, 2025, the Company has recorded non-operating income, non-operating expenses, and income tax adjustments, as outlined below.

1. Recording of Non-Operating Income

During the consolidated cumulative period for the third quarter of FY2025, the Company recorded Bitcoin valuation gains of ¥20,644 million
(broken down as follows):

- Q3 FY2025 consolidated period: Bitcoin valuation gain of ¥10.608 billion
- Q2 FY2025 consolidated period: Bitcoin valuation gain of ¥17.449 billion
- Q1 FY2025 consolidated period: Bitcoin valuation *loss* of ¥7.413 billion

The Company's Bitcoin Treasury Business continues to progress steadily in line with plan and is not dependent on short-term price fluctuations. (For details, please refer to the "FY2025 Q3 Financial Results Summary" disclosed today.)

2. Recording of Non-Operating Expenses

During the consolidated cumulative period for the third quarter of FY2025, the Company recorded amortization of stock issuance costs totaling ¥190 million. Additionally, through the end of the second quarter of FY2025, ¥51 million of the ¥95 million in other non-operating expenses had been recorded. These expenses primarily relate to the continued amortization of stock issuance costs, which are recorded as deferred assets from the prior fiscal year.

3. Recording of Income Tax Adjustments

During the consolidated cumulative period for the third quarter of FY2025, the Company recorded income tax adjustments (expense) of ¥9.354 billion,
(broken down as follows):

- Q3 FY2025 consolidated period: income tax adjustments (expense) of ¥4.865 billion
- Q2 FY2025 consolidated period: income tax adjustments (expense) of ¥6.299 billion
- Q1 FY2025 consolidated period: income tax adjustments (income) of ¥1.810 billion

These adjustments primarily arose from Bitcoin valuation gains and losses.

4. Impact on Financial Results

The items described above are reflected in the consolidated financial statements included in the "FY2025 Q3 Financial Results Summary (Japanese GAAP) (Consolidated)" disclosed today.