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June 10, 2025

Company Name: Pole To Win Holdings, Inc.
Representative: President & CEO Tepei Tachibana
(Securities code: 3657, Tokyo Stock Exchange, Prime Market)
Contact Person: Director & CFO Joji Yamauchi
(TEL: +81-3-5909-7911)

Notice Regarding Recording of Non-operating Expenses (Foreign Exchange Loss)

We hereby announce that we have recorded a non-operating expense (foreign exchange loss) for the first quarter of the fiscal year ending January 31, 2026.

1.Details of non-operating expenses (foreign exchange loss)

The Company recorded a foreign exchange loss of 433 million yen in non-operating expenses for the first quarter of the fiscal year ending January 31, 2026. This was primarily due to the conversion of foreign currency-denominated claims (loans to affiliated companies) held by the Company against overseas subsidiaries at the end of the first quarter exchange rate, which occurred because the exchange rate moved towards a stronger yen compared to the end of the previous fiscal year. For details, please refer to Q5 “Please tell us the reasons why foreign exchange losses (non-operating expenses) are very large?” in “Key Points of Interest Expected in the Financial Results for the 1st Quarter of the Fiscal Year Ending January 31, 2026” released today. This amount will fluctuate depending on future exchange rate conditions.

2. Impact on business performance

The impact of the above non-operating expenses (foreign exchange loss) on business performance is reflected in the “Consolidated Financial Results for the Three Months Ended April 30, 2025 (Under Japanese GAAP)” released today. There are no revisions to the full-year earnings forecast for the fiscal year ending January 31, 2026, which was announced on March 14, 2025.