February 14, 2025

To all concerned stakeholders,

Asteria Corporation
(TSE Prime Market: 3853)
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Notice Regarding the Recording of Financial Income (Foreign Exchange Gains)

Tokyo – February 14, 2025 -- Asteria Corporation (hereinafter "Asteria") hereby announces that it has recorded financial income (foreign exchange gains) for the third quarter of the fiscal year ending March 2025 (from October 1 to December 31, 2024).

1. Details of Financial Income

Asteria recorded a foreign exchange loss of 147 million yen for the second quarter (April 1 to September 30, 2024). However, a foreign exchange gain of 226 million yen was recorded in the third quarter (October 1 to December 31, 2024) due to exchange rate fluctuations. As a result, the foreign exchange gain for the nine months ended December 31, 2024 was 79 million yen.

*The figures shown in this document were calculated based on the exchange rate at the end of the third quarter of the fiscal year ending March 2025. Full year figures may fluctuate depending on future exchange rates.

2. Impact on Financial Results

The recording of financial income (foreign exchange gains) described above is reflected in the Consolidated Financial Results for the Nine Months Ended December 31, 2024 (IFRS) issued today.