March 26, 2026

To Whom It May Concern

Company: Metaplanet Inc.
Representative: Chief Executive Officer
Simon Gerovich
(TSE Standard 3350)
Contact: IR Director Miki Nakagawa
Tel: 03-6772-3696

Notice Regarding the Status of Membership in the Financial Accounting Standards Foundation and Policies Regarding Membership, etc.

As Metaplanet Inc. (the "Company") is not a member of the Financial Accounting Standards Foundation (the "FASF") as of December 31, 2025, it hereby announces the status of its membership in the FASF and its policies regarding membership, etc., pursuant to Article 409-2 of the Securities Listing Regulations stipulated by Tokyo Stock Exchange, Inc., as follows.

1. Status of Membership in the Financial Accounting Standards Foundation

As of December 31, 2025, the end of the previous fiscal year, the Company is not a member of the FASF.

2. Status of Establishing a System to Appropriately Understand the Contents of Accounting Standards, etc. and Accurately Respond to Changes Therein

The Company fully recognizes that, as a listed company, it is an important issue to appropriately understand the contents of accounting standards and changes thereto, and to respond to them accurately in order to make timely and appropriate disclosures. To this end, the Company maintains a close cooperative relationship with its auditing firm. Through information-gathering activities, which include participating in seminars hosted by the auditing firm and various organizations, as well as utilizing various specialized publications, the Company is working to establish a system that enables it to appropriately understand the contents of accounting standards, etc. and respond accurately to changes in such standards.

3. Policy Regarding Membership in the Financial Accounting Standards Foundation

Although the Company has no plans to join FASF at this stage, it will continue to consider the matter to ensure that it can respond accurately, considering the contents of and changes to accounting standards, etc., as well as its future business conditions.