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(TSE Prime Market: 3656)
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Notice Concerning Recording of Non-Operating Income and Non-Operating Expenses

KLab Inc. (the "Company") has announced that it has recorded non-operating income and non-operating expenses in the second quarter of the fiscal year ended December 2026, as follows.

Notes

1. Recording of non-operating income

Due to fluctuations in foreign exchange rates, the Company recorded a foreign exchange gain of ¥32,258 thousand as non-operating income. This gain arose primarily from the settlement of foreign currency-denominated receivables and payables held by the Company Group, as well as from revaluation based on the exchange rate at the end of the period.

Given that ¥28,998 thousand was recorded during the first quarter of the current consolidated fiscal year, the total foreign exchange gain for the second quarter of the consolidated fiscal year (January 1, 2026, to June 30, 2026) amounts to ¥61,257 thousand.

2. Recording of non-operating expenses

As a result of calculating the market value of the crypto assets (Bitcoin) held by the Company based on fluctuations in the crypto asset market, the Company recorded a loss on valuation of crypto assets of ¥136,757 thousand as non-operating expenses.

Furthermore, since ¥55,659 thousand was recorded in the current first quarter consolidated fiscal year, the crypto asset valuation loss for the second quarter of the consolidated fiscal year (January 1, 2026 to June 30, 2026) will be ¥192,417 thousand.

3. Impact on consolidated financial results

The impact of this matter on the consolidated financial results of the Company for the fiscal year ended December 2026 is as described in the "Summary of Financial Results for Second Quarter (First Half) of Fiscal Year Ended December 31, 2026 (Japanese GAAP) (Consolidated)" disclosed today.