Disclaimer: This document has been translated from the Japanese original for reference purposes only.
In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

June 12, 2026

Company Name gumi Inc.
Representative Hiroyuki Kawamoto, Representative Director
(Code: 3903; Prime Market of the Tokyo Stock Exchange)
Inquiries Makoto Motoyoshi, Director
(TEL. +81-3-5358-5322)

Notice Concerning the Recognition of Non-Operating Income, Non-Operating Expenses, and Extraordinary Losses

gumi Inc. (the "Company") hereby announces that it will recognize the items below as non-operating income, non-operating expenses, and extraordinary losses for the fourth quarter consolidated period of the fiscal year ending April 2026 (February 1, 2026 to April 30, 2026).

1. Details

I. Recognition of Non-Operating Income (Consolidated)

With respect to the crypto assets held by the Group, as a result of measuring the fair value based on fluctuations in the crypto asset market, the Company will recognize a gain on valuation of crypto assets of ¥930 million as non-operating income in its consolidated financial statements. As a result, the gain on valuation of crypto assets for the fourth quarter cumulative period of the fiscal year ending April 2026 (May 1, 2025 – April 30, 2026) will amount to ¥2,632 million.

II. Recognition of Non-Operating Expenses (Consolidated and Non-Consolidated)

(i) Loss on Equity Method Investments (Consolidated)

As gumi Cryptos Capital Fund II, an equity-method affiliate, experienced a sluggish crypto asset market, the Company will recognize a loss on equity method investments of ¥546 million as non-operating expenses in its consolidated financial statements. As a result, the loss on equity method investments for the fourth quarter cumulative period of the fiscal year ending April 2026 (May 1, 2025 – April 30, 2026) will amount to ¥454 million.

(ii) Provision for Doubtful Accounts (Non-Consolidated)

Taking into account changes in the competitive landscape of the blockchain game market and a slowdown in market growth, the Company has conservatively revised the future revenue outlook for the blockchain game titles operated by its subsidiary. Consequently, having assessed the recoverability of the receivables held against said subsidiary, the Company will recognize a provision for doubtful accounts of ¥240 million as non-operating expenses in order to proactively reduce future financial risks and ensure the soundness of the Group. As a result, the provision for doubtful accounts for the fourth quarter cumulative period of the fiscal year ending April 2026 (May 1, 2025 – April 30, 2026) will amount to ¥240 million. This does not have any impact on the consolidated financial results.

III. Recognition of Extraordinary Losses (Consolidated and Non-Consolidated)

In the mobile game business, the Company had capitalized software assets related to certain titles; however, in accordance with the "Accounting Standard for Impairment of Fixed Assets," the recoverability of these assets was reviewed by conservatively taking into account future revenue projections. As a result, the book value of said software assets has been written down to their recoverable amount, and extraordinary losses of ¥606 million will be recognized in the consolidated financial statements and ¥613 million in the non-consolidated financial statements.

2. Future Outlook

The impact of the items described above on results of operations is reflected in the “Consolidated Financial Results for the Fiscal Year Ended April 30, 2026 (Under Japanese GAAP)” released today.