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November 13, 2026

To Whom It May Concern

Company name	K Pharma, Inc.
Representative	Komei Fukushima, President & CEO
	(Securities code: 4896, TSE Growth Market)
Contact	Masato Matsumoto, Managing Director & CFO
	(TEL: +81-3-6629-3380)

Notice Regarding Recording of Extraordinary Loss (Impairment Loss)

K Pharma, Inc. (the "Company") hereby announces that it recorded an impairment loss on fixed assets as an extraordinary loss in the third quarter of the fiscal year ending December 31, 2026 (July 1 to September 30, 2026), as described below.

1. Details of the extraordinary loss (impairment loss)

The Company recorded an impairment loss on fixed assets of ¥54 million for the third quarter (July 1 to September 30, 2026) and ¥61 million for the nine months ended September 30, 2026 (January 1 to September 30, 2026) as an extraordinary loss.

This mainly relates to research equipment purchased during the current fiscal year. In accordance with the Accounting Standard for Impairment of Fixed Assets, the Company carefully assessed the future recoverable amount of these assets and reduced their carrying amount to the recoverable amount.

2. Future outlook

The extraordinary loss has been reflected in the "Non-consolidated Financial Results for the Nine Months Ended September 30, 2026 (Under Japanese GAAP)" and the "Notice Regarding Revision of Earnings Forecast for the Fiscal Year Ending December 31, 2026," both announced today.

The Company will promptly make an announcement should it determine that a revision to its earnings forecast is necessary.