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November 13, 2026

To whom it may concern

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Representative: Changsu Lee, Representative Director
(Securities code: 656A, TSE Growth Market)
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Notice Regarding Recording of Non-Operating Expenses (Foreign Exchange Losses)

Allganize Holdings, Inc. (the "Company") hereby announces that it recorded non-operating expenses (foreign exchange losses) in the fourth quarter of the fiscal year ending September 30, 2026 (July 1, 2026 to September 30, 2026), as described below.

1. Details of the non-operating expenses (foreign exchange losses)

In the fourth quarter (July 1, 2026 to September 30, 2026), the Company group recorded foreign exchange losses of ¥103 million as non-operating expenses due to exchange rate movements.

This mainly reflects (i) the translation, at the exchange rate on the last day of the fiscal year, of the US dollar deposits held by the Company, as the yen strengthened against the US dollar during the quarter, and (ii) foreign exchange losses on US dollar deposits and US dollar receivables at the Company's Korean subsidiary, as the US dollar weakened against the Korean won.

Because foreign exchange gains of ¥187 million were recorded in the nine months ended June 30, 2026 (October 1, 2025 to June 30, 2026), the consolidated statement of income for the fiscal year (October 1, 2025 to September 30, 2026) shows net foreign exchange gains of ¥84 million under non-operating income.

2. Impact on financial results

The impact of the above foreign exchange losses is reflected in the "Consolidated Financial Results for the Year Ended September 30, 2026 [Japanese GAAP]" announced today.

End