

August 8, 2025

Company Name: ENECHANGE Ltd.

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(TSE Growth Code No. 4169)

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Notice Concerning the Accounting for Non-operating Expenses and Extraordinary profits

ENECHANGE (hereinafter referred to as the "Company") hereby announces the recording of non-operating expenses, and extraordinary profit for FY25 Q1 financial results as follows.

1. Recognition of Non-operating expenses

In the FY25 Q1 financial results, we recorded non-operating expenses of 397 million JPY. The main breakdown includes an equity method investment loss of 382 million JPY in Miraiz ENECHANGE Ltd., and Japan Energy Capital 2 L.P., the affiliated companies accounted for by the equity method.

2. Recognition of Extraordinary profits

In the FY25 Q1 financial results, we recorded an extraordinary profit of 29 million JPY. The main component of this profit is the receipt of 23 million JPY from insurance proceeds. Our company is covered by directors' and officers' liability insurance, and as outlined in the "Notice Concerning the Recording of Extraordinary Profit (Insurance Proceeds)" dated April 30, 2025, we received insurance proceeds for internal investigation expenses, improvement report preparation expenses, and improvement status report preparation expenses.