

Company name:	ispace, inc.
Name of representative:	Takeshi Hakamada, Representative Director and CEO
Securities code:	9348; Growth Market
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Notice regarding Recording of Non-operating Income (Foreign Exchange Gain)

ispace, inc. hereby announces the recording of non-operating income (foreign exchange gain) for the second quarter of the fiscal year ending March 31, 2026 (from July 1, 2025 to September 30, 2025) as follows.

1. Details of non-operating income (foreign exchange gain)

In the second quarter of the fiscal year ending March 31, 2026 (from July 1, 2025 to September 30, 2025), a foreign exchange gain of 810 million yen was recorded in non-operating income. The above amount is mainly attributable to the revaluation of foreign currency-denominated loans to our consolidated subsidiaries at the exchange rate prevailing at the end of the quarter (as September 30, 2025).

In the first quarter of the fiscal year ending March 31, 2026 (from April 1, 2025 to June 30, 2025), a foreign exchange loss of 304 million yen was recorded, thus, the total recorded amount in the six months (from April 1, 2025 to September 30, 2025) is 505 million yen in foreign exchange gain.

2. Impact on financial results

The impact of the recording of non-operating income (foreign exchange gain) on our financial results is reflected in the "Consolidated Financial Results for the First Two Quarters of the Fiscal Year Ending March 31, 2026 [Japanese GAAP]" announced today.