



December 19, 2025

Company name : COSEL CO., LTD
Listing : Tokyo Stock Exchange Prime Market
Securities code : 6905
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Notice Concerning Recording of Non-operating Income Related to Foreign exchange gains

COSEL CO., LTD. ("we") hereby announces the recording of non-operating income (foreign exchange gains) during the six months of the fiscal year ending May 20, 2026 (May 21, 2025, through November 20, 2025).

1. Details of non-operating income

During the second quarter of the current consolidated fiscal period (August 21, 2025 to November 20, 2025), we recorded foreign exchange gains of ¥412 million, primarily due to the revaluation of foreign currency-denominated monetary liabilities resulting from fluctuations in foreign exchange rates.

As a result, the total foreign exchange gains for the interim consolidated fiscal period (from May 21, 2025 to November 20, 2025) amounted to ¥610 million.

2. Future outlook

The impact of this recognition on our financial results has been reflected in the "Consolidated Financial Results for the Six Months Ended November 20, 2025 (Under Japanese GAAP)" released today.

In calculating the consolidated full-year earnings forecast for the fiscal year ending May 20, 2026, while foreign exchange gains have been recognized in the first half of the fiscal year, no foreign exchange gains or losses have been assumed for the second half. Foreign exchange gains and losses are subject to significant fluctuations due to movements in foreign exchange rates, and it is difficult to forecast future exchange rate trends. Accordingly, such gains or losses have not been incorporated into the earnings forecast.