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For Immediate Release

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Notice Regarding the Recognition of Extraordinary Loss in Non-Consolidated Financial Results

CERES INC. hereby announces that it has recognized an extraordinary loss in its non-consolidated financial results for the fiscal year ended December 31, 2025, as described below.

1. Recognition of Loss on Valuation of Shares of Subsidiary and Associates in Non-Consolidated Financial Results

Mercury Inc., a consolidated subsidiary that operates the crypto asset exchange platform CoinTrade, is in a growth investment phase and recorded a net loss for the fiscal year. As a result, Mercury's net assets declined. Accordingly, the Company recognized an impairment loss on the shares it holds in Mercury and recorded ¥849 million as an extraordinary loss in its non-consolidated financial results.

2. Impact on Consolidated Financial Results

The above loss on valuation of shares of subsidiaries and associates will be eliminated in the consolidated financial statements. Accordingly, there will be no impact on the Company's consolidated financial results for the fiscal year ended December 31, 2025.

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