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For immediate release

Name of Listed Company:	**Gurunavi, Inc.**
Listed Stock Exchanges:	Tokyo Stock Exchange
Stock Code:	2440
Representative:	Akio Sugihara, President

Notice regarding the Recording of Extraordinary Loss (Impairment Loss) and Differences between Full-Year Financial Forecasts and Results for the Fiscal Year ending March 31, 2026

May 13, 2026 – Gurunavi, Inc. (the "Company") announces the Company recorded the extraordinary loss (impairment loss) in the fiscal year ended March 31, 2026, and also announces the differences between full-year financial forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 to March 31, 2026), announced on May 9, 2025 and the financial results announced today.

1. Extraordinary loss (impairment loss)

(1) Detail of extraordinary loss (impairment loss)

The Company's restaurant development business is a new business that aims to create bustling with "food" through the production of restaurant floors at commercial facilities, and as of March 31, 2026, the Company operated eight facilities in this business. As a result of examining the future recoverability of fixed assets of some facilities in the restaurant development business and other businesses in accordance with the "Accounting Standard for Impairment of Fixed Assets" and taking into consideration future earnings prospects and other factors, the Company reduced the book value of these assets and recorded a partial impairment loss of JPY 234 million.

(2) Outlook

The above is reflected in the consolidated financial results for the fiscal year ended March 31, 2026 and the forecasts for the fiscal year ending March 31, 2027 announced today.

2. Differences between full-year forecasts and financial results for the fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026)

(1) Details of the difference

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Basic income per share
Forecasts previously announced (A)	Millions of yen 14,900	Millions of yen 300	Millions of yen 210	Millions of yen 234	Yen 4.15
Financial results (B)	14,132	400	368	236	4.18
Difference (B-A)	(767)	100	158	2	
Rate of difference (%)	(5.1)	33.6	75.7	0.9	
(Reference) Results for the fiscal year ended March 31, 2025	13,458	262	261	211	2.00

(2) Reason for the difference

Net sales were lower than the previous forecast mainly due to the performance of the Related businesses, including the Company’s decision to forgo orders for new projects initially planned in the restaurant development business with the aim of improving future profitability, as well as lower-than-expected promotion sales from the "LIVE JAPAN" sightseeing information service for inbound foreign visitors.

Operating income and ordinary income exceeded the previous forecasts due to thorough company-wide cost control and other factors. On the other hand, net income attributable to owners of parent exceeded the previous forecast level, despite the recording of the partial impairment loss described in 1. above.

(Reference)

Consolidated financial forecasts for the year ending March 31, 2027 (announced today)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of parent	Basic income per share
Forecasts for the year ending March 31, 2027	Millions of yen 15,100	Millions of yen (830)	Millions of yen (920)	Millions of yen (1,000)	Yen (17.74)