

May 13, 2026

To Whom It May Concern

Company: Metaplanet Inc.
Representative: Chief Executive Officer
Simon Gerovich
(TSE Standard 3350)
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Notice Regarding the Recognition of Non-Operating Income, Non-Operating Expenses (Including Bitcoin Valuation Losses), and Deferred Income Taxes

Metaplanet Inc. (the "Company") hereby announces that, in the consolidated financial results for the first quarter of the fiscal year ending December 31, 2026, the Company has recognized non-operating income, non-operating expenses, and income tax adjustments, as outlined below.

1. Recognition of Non-Operating Income

During the first quarter consolidated cumulative period for FY2026, the Company recorded foreign exchange gains of ¥350 million.

The foreign exchange gains mainly resulted from fluctuations in exchange rates between foreign currencies and the Japanese yen in connection with foreign currency-denominated assets held by the Company.

2. Recognition of Non-Operating Expenses

During the first quarter consolidated cumulative period for FY2026, the Company recorded interest expenses of ¥934 million, Bitcoin valuation losses of ¥116,356 million, and amortization of share issuance costs of ¥300 million.

The interest expenses mainly relate to interest on borrowings by the Company's consolidated subsidiaries.

The Bitcoin valuation losses mainly reflect accounting valuation adjustments resulting from temporary fluctuations in Bitcoin market prices.

The Company's Bitcoin treasury business continues to progress steadily and is not materially affected by such short-term price fluctuations.

The amortization of share issuance costs mainly relates to the amortization of deferred share issuance costs recorded as deferred assets from the previous fiscal year.

3. Recognition of Deferred Income Taxes

During the first quarter consolidated cumulative period for FY2026, the Company recorded deferred income tax benefits of ¥451 million.

This was primarily attributable to Bitcoin valuation gains and losses.