May 13th, 2026

Company Name:	GENOVA Inc.
Representative:	President and Representative Director, Tomoki Hirase
(Ticker: 9341:	Tokyo Stock Exchange Prime Market)
Inquiries:	Board Director and Executive Officer, Koji Takeda

Notice Regarding the Recognition of Extraordinary Income (Gain on Reversal of Stock Options)

GENOVA Inc. (the "Company") hereby announces that the Stock Acquisition Rights issued to a Director of the Company (an employee of the Company at the time of grant) have lapsed as the exercise conditions are no longer met. Consequently, the Company will record extraordinary income as described below.

1. Reason for the Lapse of Stock Acquisition Rights and Recognition of Extraordinary Income

Regarding the 7th and 8th Stock Acquisition Rights, the rights have lapsed because the relevant Director (an employee at the time of grant), who was the allottee, resigned as of April 30, 2026, and therefore no longer satisfies the exercise conditions.

Accordingly, the Company will record 497,319 thousand yen as gain on reversal of stock acquisition rights under extraordinary income.

2. Outlook

As a result of this matter, in the consolidated financial results for the first quarter of the fiscal year ending March 31, 2027, the Company will reverse the issuance amount of the relevant stock acquisition rights of 497,319 thousand yen, which had been recorded in the net assets section of the balance sheet, and record such amount as gain on reversal of stock acquisition rights under extraordinary income.

There is no change to the earnings forecast for the fiscal year ending March 31, 2027, announced today; however, should any matters requiring disclosure arise in the future, the Company will promptly disclose them.