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May 26, 2026

Company:	DyDo GROUP HOLDINGS, INC.
Representative:	Tomiya Takamatsu, President and Representative Director
	(Code 2590 on the Tokyo Stock Exchange Prime Market)
Inquiries:	Kimihiro Kamano, General Manager of Corporate Communication Department

Notice Regarding Recognition of Non-Operating Expenses (Loss on Net Monetary Position)

DyDo GROUP HOLDINGS, INC. ("the Company") announced today that the Company recorded non-operating expenses (loss on net monetary position) for the first quarter of the fiscal year ending January 20, 2027 (from January 21, 2026 to April 20, 2026) as follows.

1. Recording of Non-Operating Expenses (Loss on Net Monetary Position)

The Company recorded a loss on net monetary position of 1,157 million yen under non-operating expenses for the first quarter of the fiscal year ending January 20, 2027. In Turkey, one of the Group's key overseas markets, the cumulative inflation rate over the past three years has exceeded 100%. Accordingly, in compliance with the requirements set forth in IAS 29 "Financial Reporting in Hyperinflationary Economies," the Company has been applying the necessary accounting adjustments since the second quarter of the fiscal year ended January 2023. During the first quarter of the current fiscal year, at our subsidiary in Turkey, monetary assets such as cash and deposits, and trade receivables increased on the back of strong business performance and significantly exceeded monetary liabilities. As a result, the loss was recognized as an impact of the application of IAS 29.

2. Impact on the Group's Performance

Regarding the impact of the above-mentioned non-operating expenses (loss on net monetary position) on the Company's financial results, please refer to the "Summary of Consolidated Financial Results for the First Quarter of the Fiscal Year Ending January 20, 2027 (Japanese GAAP)" announced today.