August 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 Recording of Non-Operating Income, Non-Operating Expenses (Including Loss on Valuation of Bitcoin), and Income Tax Adjustments

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

1. Recording of Non-Operating Income

For the six months ended June 30, 2026, the Company recorded foreign exchange gains of JPY 572 million (JPY 350 million for the three months ended March 31, 2026).

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

2. Recording of Non-Operating Expenses

For the six months ended June 30, 2026, the Company recorded interest expense of JPY 1,805 million (JPY 934 million for the three months ended March 31, 2026), loss on valuation of Bitcoin of JPY 184,297 million (JPY 116,356 million for the three months ended March 31, 2026), and amortization of share issuance costs of JPY 679 million (JPY 300 million for the three months ended March 31, 2026).

Interest expense was primarily attributable to interest on borrowings by a consolidated subsidiary.

The loss on valuation of Bitcoin was primarily attributable to an accounting valuation adjustment reflecting temporary fluctuations in the price of Bitcoin.

Amortization of share issuance costs was primarily attributable to the amortization of share issuance costs recorded as deferred assets from the previous fiscal year.

3. Recording of Deferred Income Tax Benefit

For the six months ended June 30, 2026, the Company recorded a deferred income tax benefit of JPY 450 million (JPY 451 million for the three months ended March 31, 2026).

This was primarily attributable to gains and losses on the valuation of Bitcoin.