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To whom it may concern,

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Notice Regarding Recording of Non-operating Income

Heartseed Inc. (the "Company") hereby announces that it has recorded non-operating income for the six-month period ended June 30, 2026 (from January 1, 2026 to June 30, 2026) of the fiscal year ending December 31, 2026, as outlined below.

1. Details of Non-operating Income

For the six-month period ended June 30, 2026 (from January 1, 2026 to June 30, 2026) of the fiscal year ending December 31, 2026, the Company recorded a total of 69,833 thousand yen (amounts less than one thousand yen are rounded down; the same applies hereafter) as non-operating income.

The components of the non-operating income include subsidy income of 52,000 thousand yen resulting from the finalization of the subsidy amount for the subsidized project selected under the "Basic Technology Development Project for Industrialization of Regenerative Medicine and Gene Therapy" by the Japan Agency for Medical Research and Development (hereinafter "AMED"), and a foreign exchange gain of 12,747 thousand yen resulting from the revaluation of foreign currency-denominated assets, among others.

2. Impact on Financial Results

Regarding the impact of the recording of the above non-operating income on the Company's financial results, there is no revision to the earnings forecasts announced in the "Non-consolidated Financial Results for the Three Months Ended March 31, 2026 (under Japanese GAAP)" released on May 15, 2026.

(Cautionary notice on forward-looking information)

The financial results forecasts and other forward-looking information contained in this document are based on the information currently available to the Company and certain assumptions considered reasonable by the Company. It is not a guarantee that the forecasts will be achieved, and actual results may differ significantly from such forecasts depending on various factors.