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September 11, 2026

Company Name	gumi Inc.
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	(Code: 3903; TSE Prime Market)
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Notice Concerning the Recording of Non-Operating Expenses

gumi Inc. (the "Company") hereby announces that it will recognize the items below as non-operating expenses for the first quarter consolidated period of the fiscal year ending April 2027 (May 1, 2026 to July 31, 2026).

1. Details

With respect to the crypto assets held by the gumi Group, as a result of measuring the fair value based on fluctuations in the crypto asset market, the Company will recognize a loss on valuation of crypto assets of ¥1,537 million as non-operating expense in its consolidated financial statements, and ¥675 million in its non-consolidated financial statements.

2. Future Outlook

The impact of the items described above on results of operations is reflected in the “Consolidated Financial Results for the Three Months Ended July 31, 2026 (Under Japanese GAAP)” released today.