

February 24, 2026

Press release

Company name: SAKURA internet Inc.  
Listing: Tokyo Stock Exchange  
Securities code: 3778  
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## Notice Concerning Recording of Extraordinary Income and Extraordinary Loss

SAKURA internet Inc. (the “Company”) has recognized extraordinary income and extraordinary loss to be recorded in the fourth quarter of the fiscal year ending March 31, 2026.

### 1. Details of extraordinary income and extraordinary loss

#### (1) Recording of extraordinary income and extraordinary loss

Income from national subsidy (extraordinary income): up to 9,619 million yen

Loss on the tax-purpose reduction entry of non-current assets (extraordinary loss): up to 9,619 million yen

#### (2) Reason for Recognition

Today, the Company received a notice of grant approval based on the certification under the Ministry of Economy, Trade and Industry’s Cloud Program Supply Assurance Plan. As a result, a grant totaling 10,539 million yen has been approved to cover expenses related to Generative AI services for the current fiscal year and subsequent fiscal years.

Of this grant, the portion applied to non-current assets to be acquired in the current fiscal year is scheduled to be recorded as “National subsidies” under extraordinary income. At the same time, an equal amount is scheduled to be recorded as “Loss on tax purpose reduction entry of non-current assets” under extraordinary loss in order to deduct the grant from the acquisition cost of the relevant assets.

As the accounting treatment has yet to be finalized, the amounts of extraordinary income and extraordinary loss have not been determined. However, the impact on consolidated results for the current fiscal year is expected to be up to 9,619 million yen. In addition, the portion of the grant not allocated to non-current assets is scheduled to be recorded as “subsidy income” under non-operating income. The final amounts to be recorded will be disclosed in the financial results for the fiscal year ending March 31, 2026, scheduled for release in April 2026.

Furthermore, the portion applied to non-current assets to be acquired in the fiscal year ending March 31, 2027 and thereafter is scheduled to be recorded as extraordinary income and extraordinary loss in the respective fiscal years in which such assets are acquired.

## 2. Future outlook

The impact of this matter on the consolidated financial results for the fiscal year ending March 31, 2026, is expected to be minimal.

(Reference) Consolidated Financial Forecast (Announced on July 28, 2025) and Actual Results for the Previous Fiscal Year"

(Unit: Million Yen)

	Consolidated Net sales	Consolidated Operating Profit	Consolidated Ordinary Profit	Profit attributable to owners of parent
Earnings Forecast (FY ending March 2026)	36,500	350	400	200
Actual Results (FY ended March 2025)	31,412	4,145	4,060	2,937

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