

November 14<sup>th</sup>, 2024

Company Name	Kudan Inc.	
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	(Securities code: 4425 TSE Growth)	
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## **Notification concerning the recordings of non-operating expenses and extraordinary loss**

Kudan Inc. (henceforth in this document as "Kudan") announces that it has recorded non-operating expenses and extraordinary loss for the second quarter (semi-annual) of the fiscal year ending March 31, 2025, as follows.

### DETAILS

#### 1. Recording of non-operating expenses

Foreign exchange expenses of 78 million yen due to a result of the change of Pound, Euro and Dollar exchange rate were recorded as non-operating expenses as of the second quarter (semi-annual) of the year while foreign exchange gains of 209 million had been recorded as non-operating income as of the first quarter of the year.

#### 2. Recording of extraordinary loss

Impairment losses of 33 million yen as a write-down of acquired fixed assets related to research and development, etc. were recorded as extraordinary loss as of the second quarter (semi-annual) of the year while Impairment losses of 20 million had been recorded as extraordinary loss as of the first quarter of the year.

The impact on the earnings of recording non-operating expenses and extraordinary loss above is reflected in the "Consolidated Financial Results for the Six Months Ended September 30, 2024 [Japanese GAAP]" announced today.

#### ■ Contact Information

For more details, please contact us from [here](#).