

February 13<sup>th</sup>, 2026

Company Name	Kudan Inc.	
Representative	CEO	Daiu Ko
	(Securities code: 4425 TSE Growth)	
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## Notification concerning the recordings of non-operating income

Kudan Inc. (henceforth in this document as "Kudan") announces that it has recorded nonoperating expenses and extraordinary loss for the third quarter of the fiscal year ending March 31, 2026, as follows.

### DETAILS

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

Foreign exchange gain of 327 million yen due to a result of the change of Pound, Euro and Dollar exchange rate were recorded as non-operating income as of the third quarter of the year while foreign exchange gains of 79 million had been recorded as non-operating income as of the second quarter (semi-annual) of the year.

9 million yen in R&D subsidy from German government was recorded in non-operating income as subsidy income for R&D activities.

The impact on the earnings of recording non-operating income above is reflected in the "Consolidated Financial Results for the Nine Months Ended December 31, 2025 [Japanese GAAP]" announced today.

#### ■ Contact Information

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