November 12th, 2026

Company Name	Kudan Inc.	
Representative	CEO	Daiu Ko
	(Securities code: 4425 TSE Growth)	
Inquiries	Head of Administration	Yutaka Oshima
	(Tel. 03-6892-7333)	

Notification concerning the recordings of non-operating expenses and extraordinary losses

Kudan Inc. ("Kudan") announces that it has recorded non-operating expenses and extraordinary losses for the second quarter (semi-annual) of the fiscal year ending March 31, 2027, as follows.

DETAILS

1. Recording of non-operating expenses

Foreign exchange loss of 70 million yen due to a result of the change of Pound, Euro and Dollar exchange rate were recorded as non-operating expense as of the second quarter (semi-annual) of the year, while foreign exchange gains of 77 million had been recorded as non-operating income as of the first quarter of the year.

2. Recording of extraordinary losses

Impairment losses of 9 million yen on a cumulative basis for the six months ended September 30, 2026, as a write-down of acquired fixed assets related to research and development, etc. were recorded as an extraordinary loss, while 6 million yen had been recorded as of the first quarter.

The impact on the earnings of recording non-operating expenses and extraordinary losses above is reflected in the “Consolidated Financial Results for the Six Months Ended September 30, 2026 [Japanese GAAP]” announced today.

■Contact Information

For more details, please contact us from here.