

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

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 and extraordinary loss**

Kudan Inc. (henceforth in this document as "Kudan") announces that it has recorded non-operating income and extraordinary loss for the third quarter of the fiscal year ending March 31, 2024, as follows.

### DETAILS

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

Foreign exchange gains of 191 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 286 million had been recorded as non-operating income as of the second quarter of the year.

#### 2. Recording of extraordinary loss

Impairment losses of 9 million yen as a write-down of acquired fixed assets were recorded as extraordinary loss as of the third quarter of the year while Impairment losses of 6 million had been recorded as extraordinary loss as of the second quarter of the year.

The impact on the earnings of recording non-operating income and extraordinary loss above is reflected in the "Consolidated Financial Results for the Nine Months Ended December 31, 2023 [Japanese GAAP]" announced today.

#### ■ Contact Information

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