November 13, 2026

To Whom It May Concern

Company: Metaplanet Inc.
Representative: Chief Executive Officer
Simon Gerovich
(TSE Standard 3350)
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Notice Regarding the Recording of Non-Operating Income, Non-Operating Expenses (Including Loss on Valuation of Bitcoin), and Income Tax Adjustments

Metaplanet Inc. (the "Company") hereby announces that, in the consolidated financial results for the third quarter of the fiscal year ending December 31, 2026, the Company has recorded non-operating income, non-operating expenses, and income tax adjustments, as outlined below.

1. Recording of Non-Operating Income

For the nine months ended September 30, 2026, the Company recorded interest income of JPY 310 million (JPY 46 million recorded under other non-operating income for the three months ended March 31, 2026, JPY 29 million for the three months ended June 30, 2026, and JPY 234 million for the three months ended September 30, 2026) and foreign exchange gains of JPY 165 million (JPY 350 million for the three months ended March 31, 2026, JPY 222 million for the three months ended June 30, 2026, and foreign exchange losses of JPY 407 million for the three months ended September 30, 2026). Interest income was primarily attributable to interest on loans made by a consolidated subsidiary. Foreign exchange gains were primarily attributable to fluctuations in exchange rates between the yen and the foreign currencies in which the Company's receivables are denominated.

2. Recording of Non-Operating Expenses

For the nine months ended September 30, 2026, the Company recorded interest expense of JPY 3,167 million (JPY 934 million for the three months ended March 31, 2026, JPY 871 million for the three months ended June 30, 2026, and JPY 1,361 million for the three months ended September 30, 2026), loss on sale of Bitcoin of JPY 19,171 million (JPY 19,171 million for the three months ended September 30, 2026), loss on valuation of Bitcoin of JPY 8,040 million (losses of JPY 116,356 million for the three months ended March 31, 2026 and JPY 67,940 million for the three months ended June 30, 2026, and a gain of JPY 176,257 million for the three months ended September 30, 2026), and amortization of share issuance costs of JPY 1,062 million (JPY 300 million for the three months ended March 31, 2026, JPY 378 million for the three months ended June 30, 2026, and JPY 383 million for the three months ended September 30, 2026). Interest expense was primarily attributable to interest on borrowings by a consolidated subsidiary. The loss on sale of Bitcoin was primarily attributable to the sale of 10,000 BTC by a consolidated subsidiary. The loss on valuation of Bitcoin was primarily attributable to accounting valuation adjustments reflecting temporary fluctuations in the price of Bitcoin. Amortization of share issuance costs was primarily attributable to the amortization of share issuance costs recorded as deferred assets, continuing from the previous fiscal year.

3. Recording of Deferred Income Tax Benefit

For the nine months ended September 30, 2026, the Company recorded a deferred income tax benefit of JPY 450 million (a deferred income tax benefit of JPY 451 million for the three months ended March 31, 2026, a deferred income tax expense of JPY 0 million for the three months ended June 30, 2026, and a deferred income tax benefit of JPY 0 million for the three months ended September 30, 2026). This was primarily attributable to gains and losses on valuation of Bitcoin.