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## **Notice Regarding Recognition of Non-Operating Expenses (Foreign Exchange Losses)**

Datasection Inc. hereby announces that, for the nine-month consolidated period from 1 April 2025 to 31 December 2025) of the fiscal year ending March 2026, it has recognised non-operating expenses (foreign exchange losses) as set forth below.

### 1. Details of Non-Operating Expenses (Foreign Exchange Losses)

Due to fluctuations in foreign exchange rates during the nine-month consolidated period ended 31 December 2025 of the fiscal year ending March 2026, the Company recognised foreign exchange losses of JPY 109,647 thousand as non-operating expenses.

These losses were primarily attributable to the revaluation, at the end of the third quarter consolidated accounting period of the fiscal year ending March 2026, of foreign currency-denominated receivables and payables between group companies.

For reference, during the interim consolidated accounting period of the fiscal year ending March 2026 (from 1 April 2025 to 30 September 2025), the Company recognised foreign exchange losses of JPY 52,416 thousand as non-operating expenses. As a result, the foreign exchange losses recognised for the third quarter consolidated accounting period amounted to JPY 57,231 thousand.

Please note that the above amounts may fluctuate depending on future foreign exchange movements.

### 2. Impact on Financial Results

The above-mentioned foreign exchange losses have been reflected in the “Consolidated Financial Results for the Third Quarter of the Fiscal Year Ending March 2026 (Japanese GAAP)” announced today.