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October 1, 2025

Company name: INTRANCE CO., LTD.

Stock exchange listing: Tokyo Growth

Stock code number: 3237

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Notice Regarding Recording of Non-operating Income **(Gain on Valuation of Derivatives)**

Intrance Co., Ltd. (the "Company") hereby announce that the company expects to record non-operating income (derivative valuation gains) in the consolidated accounting period for the second quarter of the fiscal year ending March 2026, as described below.

1. Details of Non-operating Income

The Company will be recorded a gain on valuation of derivatives of 12 million yen as a non-operating income for the second quarter of the fiscal year ending March 31, 2026 (July 1, 2025-September 30, 2025).

This is a valuation gain resulting from the results of the Company's Forward Stock Repurchase Transaction, as announced in the "Notice Regarding the Conclusion of the Company's First Forward Stock Repurchase Agreement" dated May 13, 2024.

Furthermore, since derivative losses of ¥21 million were recorded during the first quarter of the current fiscal year (April 1, 2025 to June 30, 2025), derivative losses for the current fiscal year (April 1, 2025 to September 30, 2025) are expected to be ¥8 million.

2. Impact on financial results

The above non-operating income (gain on valuation of derivatives) will be reflected in the "Consolidated Financial Results for the Six Months Ended September 30, 2025 [Japanese GAAP] (Consolidated)".

The gain on valuation of derivatives is a one-time loss due to fluctuations in our share price, and the company does not intend to revise our full-year earnings forecast for the fiscal year ending March 31, 2026 at this time. However, the company will promptly announce any events that may affect our earnings if they become clear through future progress.