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Notice Regarding Recognition of Non-Operating Income by Gyet Co., Ltd.
(hereinafter "the Company") and Its Consolidated Subsidiary

The Company and its consolidated subsidiary, COEN CO., LTD., have recognized non-operating income, as described below.

The Company sincerely apologizes for the delay in disclosure of this matter, which resulted from a delay in confirming whether timely disclosure was required.

1. Recognition of Non-Operating Income by the Company

In connection with its human resource development initiatives related to AI reskilling, the Company recognized 36,900 thousand yen in Human Resources Development Support Grant as non-operating income as of August 26, 2026.

This non-operating income is expected to be reflected in the consolidated financial results for the second quarter (interim period) cumulative consolidated period of the fiscal year ending February 2027.

2. Recognition of Non-Operating Income by the Consolidated Subsidiary (Income Related to Consulting Services)

The Company's consolidated subsidiary, COEN CO., LTD., recognized 37,043 thousand yen as non-operating income as of July 31, 2026, as income related to consulting services provided to an external company.

This non-operating income is expected to be reflected in the consolidated financial results for the second quarter (interim period) cumulative consolidated period of the fiscal year ending February 2027.

3. Recognition of Non-Operating Income by the Consolidated Subsidiary (Human Resources Development Support Grant)

In connection with its human resource development initiatives related to AI reskilling, COEN CO., LTD. recognized 43,560 thousand yen in Human Resources Development Support Grant as non-operating income.

COEN CO., LTD.'s fiscal year runs from February 1 to January 31 of the following year. However, since the Company made COEN CO., LTD. a consolidated subsidiary in March 2026, the second quarter (interim period) cumulative consolidated period of the fiscal year ending February 2027 consolidates COEN CO., LTD.'s business results from March 2026 to July 2026.

Therefore, the non-operating income recognized by COEN CO., LTD. as of August 26, 2026 is not included in the second quarter (interim period) cumulative consolidated period of the Fiscal Year Ending February 2027, and is expected to be reflected in the consolidated financial results for the third quarter cumulative consolidated period of the Fiscal Year Ending February 2027.

4. Future Outlook

The non-operating income described in 1 and 2 above is expected to be reflected in the consolidated financial results for the 2027 2nd quarter (interim period) cumulative consolidated period for the fiscal year ending February 2027.

On the other hand, the 43,560 thousand yen in Human Resources Development Support Grant recognized by COEN CO., LTD. described in 3 above is not included in the second quarter (interim period) cumulative consolidated period of the Fiscal Year Ending February 2027, and is expected to be reflected in the consolidated financial results for the third quarter cumulative consolidated period of the Fiscal Year Ending February 2027.

The impact of this matter on the full-year consolidated financial results forecast is currently under review. The Company will promptly announce any revisions to its financial results forecast or other matters that should be disclosed, as they arise.