November 13, 2026

Company name:	ispace, inc.
Name of representative:	Takeshi Hakamada, Representative Director and CEO
Securities code:	9348; Growth Market
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Notice regarding Recording of Non-operating Expense (Foreign Exchange Loss)

ispace, inc. hereby announces the recording of non-operating expense (foreign exchange loss) for the second quarter of the fiscal year ending March 31, 2027 (from July 1, 2026 to September 30, 2026) as follows.

1. Details of non-operating expense (foreign exchange loss)

In the second quarter of the fiscal year ending March 31, 2027 (from July 1, 2026 to September 30, 2026), a foreign exchange loss of 1,205 million yen was recorded in non-operating expense. The above amount is mainly attributable to the revaluation of foreign currency-denominated loans to our consolidated subsidiaries at the exchange rate prevailing at the end of the quarter (as of September 30, 2026). In the first quarter of the fiscal year ending March 31, 2027 (from April 1, 2026 to June 30, 2026), a foreign exchange gain of 530 million yen was recorded. Thus, the total recorded amount in the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026) is 674 million yen in foreign exchange loss.

2. Impact on financial results

The impact of the recording of non-operating expense (foreign exchange loss) on our financial results is reflected in the “Consolidated Financial Results for the Second Quarter of the Fiscal Year Ending March 31, 2027 [Japanese GAAP]” announced today.