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February 13, 2026

To whom it may concern

Company Name	S Science Company, Ltd.
(Ticker code: 5721 Standard Market of Tokyo Stock Exchange)	
Representative	Representative Director and President Mr. Kenko Hisanaga
Inquiry	Corporate Planning Office, Investor Relations Department (https://s-science.jp/contact/)

Notice Regarding the Recording of Non-Operating Expenses

We have recorded non-operating expenses for the third quarter of the fiscal year ending March 31, 2026 (April 1, 2025 - December 31, 2025). We would like to inform you of the details below.

Details

1. Recording of Non-Operating Expenses

The Company recorded the following non-operating expenses for the third quarter of the fiscal year ending March 31, 2026 (April 1, 2025 - December 31, 2025).

The Company recorded a crypto asset valuation loss of 907 million yen due to a significant drop in the appraisal value of the crypto assets held by the Company due to fluctuations in the market environment. In addition, in connection with the partial redemption of corporate bonds issued as a means of raising funds, the Company recorded a loss on redemption of JPY 253 million and recorded interest on said bonds of JPY 24 million. Furthermore, the issuance costs of JPY 191 million for stock acquisition rights issued as part of fund-raising measures were recorded as non-operating expenses for the current fiscal year.

As a result, non-operating expenses recorded for the third quarter of the current consolidated fiscal year totaled JPY 1,378 million.

2. Future Outlook

The non-operating expenses recorded this time have already been reflected in the earnings forecast for the fiscal year ending March 31, 2026, announced in the "Notice Regarding Disclosure of Earnings Forecast" dated January 20, 2026. However, if any events arise that are deemed to have a significant impact on our business performance, we will promptly disclose such information.