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Notice of financial income, financial expense (consolidated), a notice of extraordinary losses (non-consolidated), and a notice of differences between the financial results of previous fiscal year and present fiscal year

CYBERDYNE Inc. (the “Company”) announces that it has recorded financial income, financial expenses, investment accounted for using the equity method (on a consolidated basis), and extraordinary losses (on a non-consolidated basis) for the fiscal year ended March 31, 2025, as follows. Furthermore, the Company also announces changes in the consolidated financial results and the results of the previous fiscal year, as follows.

1. Financial income, financial expenses, and equity in losses of affiliated companies

(1) Financial income (consolidated)

As a result of the fair value assessment of investment securities held by the Group, the Company recorded ¥324 million from gains from valuation difference of investment securities as financial income in the consolidated financial statements for the fiscal year ended March 31, 2025.

(2) Financial expense

Of the investment securities held by the Group, the Company recorded ¥141 million from loss from valuation difference of investment securities as financial expenses for shares.

(3) Impact on the business results

For details on the impact on the business results caused by the items above, please refer to the financial result for the fiscal year ended March 31, 2025, which was announced on the same date as this document.

2. Extraordinary loss (non-consolidated)

The Company recorded an extraordinary loss 69 million yen for valuation loss on investment securities by writing down the value of shares of subsidiaries and affiliates and investment securities with significantly declined real value.

3. Differences between the financial results of previous fiscal year and present fiscal year

(1) Difference between the financial results of previous fiscal year and present fiscal year

	Revenue	Operating profit	Profit attributable to owners of parent	Net profit per share
Result of previous fiscal year (A)	4,354	-2,018	-1,476	-6.99
Result of present fiscal year (B)	4,384	-926	-577	-2.73
Difference (B－A)	31	1,092	899	—
Difference in ratio (%)	0.7	—	—	—

(2) Reasons for differences

For the fiscal year ended March 31, 2025, the increase of product rentals and medical service both in Japan and overseas contributed to the revenue amounted to ¥4,384 million (0.7% increase year on year). In addition, gross profit was recorded of ¥2,373 million (0.8% decrease year on year).

R&D expenses were posted at ¥1,065 million (an increase of 21.4% year on year) due to the in-house development of new products and consigned research projects. Other selling, general and administrative expenses were posted at ¥2,804 million (decrease of 13.8% year on year).

Other income was posted at ¥765 million (an increase of 80.4% year on year) due to income from consigned research, etc. Other expenses were posted at ¥195 million (a decrease of 72.4% year on year) mainly from impairment loss related to Goodwill of LeyLine GmbH, resulting in an operating loss amounted to ¥926 million (54.1% decrease year on year)

In addition, financial income of ¥539 million, mainly due to gains from the valuation difference of investment securities, loss related to the CEJ Fund amounted to ¥172 million, and income tax expense at ¥174 million from deferred tax expenses, resulting in the posting of loss attributable to owners of the parent at ¥577 million (60.9% decrease year on year)