November 6, 2026
Company Name: AnGes Inc.
Presentative: Ei Yamada, President & CEO

Non-operating income, non-operating expenses, extraordinary income, extraordinary loss, the recording of adjustments to corporate taxes and other taxes for the 3Q of the FY2026 and the revision of the consolidated earnings forecast for the FY2026

We hereby announce the recording of non-operating income, non-operating expenses, extraordinary income, extraordinary losses, and adjustments for corporate taxes and related amounts for the cumulative consolidated period of the third quarter of the fiscal year ending December 2026 , as well as the revision of the consolidated earnings forecast for the fiscal year ending December 2026 announced on February 10, 2026.

1. Recording of Non-operating Income

Mainly for our bank deposits, we recorded interest receivable of 5,497 thousand yen.

Due to fluctuations in exchange rates, the consolidated subsidiary EmendoBio Inc. (hereinafter referred to as "EmendoBio Corporation") was revalued in US dollars, resulting in a foreign exchange gain of 165,747 thousand yen.

Regarding research expenses related to research and development commissioned by the university, since revenue was confirmed during the current period, we transferred advance payments to revenue and recorded a commission fee of 3,545 thousand yen.

2. Recording of Non-operating Expenses

For the second series of unsecured bonds (private placement bonds) and the second series of unsecured convertible bonds with stock acquisition rights issued by our company, we recorded bond interest of 53,831 thousand yen for the consolidated cumulative period of the third quarter.

Due to the incurrence of registration license tax and securities agency fees related to the exercise of stock acquisition rights, we recorded a stock grant expense of 15,188 thousand yen.

Due to investment management losses in the investment limited partnership in which our company is invested, we recorded an investment investment loss of 8,850 thousand yen.

3. Recording of Special Income

Through the sale of shares held by our company, we recorded a gain of 11,219 thousand yen from the sale of investment securities.

Due to the expiration of rights due to the retirement of stock option holders, gains on reversal of stock acquisition rights of 5.168 thousand yen were recorded.

4. Recording of Extraordinary Losses

Regarding fixed assets held by EmendoBio, based on the "Accounting Standards for Impairment of Fixed Assets," we compared the investment amount and the recoverable amount over the entire investment period, resulting in impairment of right-of-use assets and recording an impairment loss of 41,896 thousand yen.

5. Recording of Corporate Tax Adjustments

After carefully considering the recoverability of deferred tax assets, we have withdrawn deferred tax assets and recorded a corporate tax adjustment amount of 6,961 thousand yen.

(Note)This document has been translated from the Japanese original for reference purposes only.
In the event of any discrepancy between this translation and the Japanese original, the original shall prevail.

6. Revision of Consolidated Earnings Forecast for the Fiscal Year Ending December 2026 (January 1, 2026 ~ December 31, 2026)

	Sales	Operating profit	ordinary profit	Net Income Attributable to Parent Company Shareholders	per share Net Income for the Period
Previous Announcement Prediction (A)	million yen 1,330	million yen △10,230	million yen △10,240	million yen △10,250	Yen △26.35
This revision forecast (B)	1,000	△8,900	△9,000	△9,100	△22.77
Amount Change (B-A)	△330	1,330	1,240	1,150	
Change rate (%)	△24.8	―	―	―	
(For reference) Previous Fiscal Year Consolidated Results (FY2025)	874	△5,145	△5,288	△5,123	△14.44

7. Reason for Amendment

Sales decreased due to sales of Zokinvi expected to decline compared to the initial plan, as well as EmendoBio's license income received later next fiscal year.

On the other hand, regarding various gains and losses, losses decreased because part of the cost of manufacturing the active pharmaceutical ingredient for post-approval products for HGF gene therapy products is expected to be recognized in the next fiscal year.

For details, please refer to today's disclosure of the Financial Results Summary for the Third Quarter of the Fiscal Year Ending December 2026.

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