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Company Name:	GMO Internet, Inc.
Name of representative:	Tadashi Ito, President and CEO (Securities code: 4784; TSE Prime Market)
Inquiries:	Toshihiko Sugaya, Executive Officer (Telephone: +81-3-5728-7900)
Corporate website	https://internet.gmo/en/

Notice Concerning Recording of Extraordinary Income and Extraordinary Losses Related to Grant Income

GMO Internet, Inc. (the “Company”) hereby announces that it has recorded both extraordinary income and extraordinary losses related to grant income in the second quarter of the fiscal year ending December 2025, as follows.

1. Details of extraordinary income and extraordinary loss

On May 28, 2025, the Company received a government grant related to its GPU hosting service, “GMO GPU Cloud,” based on the certification of its supply assurance plan under the Ministry of Economy, Trade and Industry’s (METI) Cloud Program for Ensuring Stable Supply. As a result, the Company recorded ¥1,925 million in extraordinary income under government grants.

Of this amount, the portion corresponding to the acquisition of fixed assets was subject to compression accounting, whereby the acquisition cost of the assets was directly reduced. Consequently, ¥1,795 million was recorded as an extraordinary loss under loss on reduction of fixed assets.

Please note that the reduction in the acquisition cost of these fixed assets will lead to a corresponding decrease in depreciation expenses. However, this reduction has already been incorporated into the current fiscal year’s plan.

2. Future Outlook

The Company believes that the impact of this matter on its consolidated financial results for the fiscal year ending December 31, 2025, will be minor. Should any matters requiring disclosure arise, the Company will make prompt announcements accordingly.