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### **Announcement Regarding the Recognition of Non-operating Expenses, Extraordinary Income, Extraordinary Losses, and Income Taxes-Deferred**

The Company hereby announces that it has recognized non-operating expenses, extraordinary income, extraordinary losses, and income taxes-deferred in its consolidated and non-consolidated financial results for the fourth quarter of the fiscal year ended December 31, 2025 (October 1, 2025 – December 31, 2025), as detailed below.

#### 1. Details of Non-operating Expenses (Consolidated and Non-consolidated)

##### (1) Financing Expenses: 62 million yen

The Company recognized fees related to borrowings from financial institutions and expenses associated with its new stock exchange listing.

##### (2) Compensation Expenses: 153 million yen

This includes 77 million yen in liquidated damages due to delays in certain development projects, 13 million yen for handling defects in related products, and 55 million yen in compensation costs related to the cancellation of construction for certain factory facilities.

##### (3) Foreign Exchange Losses: 28 million yen

The Company recognized foreign exchange losses due to fluctuations in currency exchange rates.

#### 2. Details of Extraordinary Income and Extraordinary Losses (Consolidated and Non-consolidated)

##### (1) Impairment Loss: 186 million yen

Regarding certain fixed assets held in the EVCS (EV Charging Station) business (such as "PowerX Hypercharger" units at company-operated sites), the Company carefully reviewed their future recoverability in light of the slowdown in EV adoption. As a result, an impairment loss was recognized.

##### (2) Cancellation Penalties: 243 million yen

Following a change in the design policy for future energy storage systems, the Company recognized cancellation penalties as expenses for the termination of certain outsourced R&D projects.

#### 3. Income Taxes-Deferred (Consolidated and Non-consolidated)

As a result of reviewing future recoverability based on projected future taxable income, the Company recognized income taxes-deferred (income) of 637 million yen on a consolidated basis and 631 million yen on a non-consolidated basis.

#### 4. Impact on Financial Results

The non-operating expenses, extraordinary income, extraordinary losses, and income taxes-deferred mentioned above have already been incorporated into the financial results for the fiscal year ended December 31, 2025, announced today.