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August 10, 2026

Company name: Modalis Therapeutics Corporation

Stock exchange listing: Tokyo Stock Exchange

Code number: 4883

URL: <https://www.modalistx.com/en/>

Representative: Haruhiko Morita

Notice Regarding the Recording of Non-Operating Income and Extraordinary Income

Modalis Therapeutics Corporation (hereafter, “the Company”) hereby announces the recording of non-operating income and extraordinary income for the six months ended June 30, 2026 (January 1 - June 30, 2026).

1. Details of non-operating income

For the consolidated fiscal year ended December 31, 2026, the Company recorded foreign exchange income of 6 million yen as non-operating income due to fluctuations in foreign exchanges rates. This was mainly attributed to foreign exchange income arising from revaluation of foreign currency denominated assets and liabilities of the Company.

2. Details of extraordinary income

Research and development expenses paid to business partners in previous years were treated as expenses based on the situation at the time, but in the current consolidated fiscal year, we received a refund from the business partners. Accordingly, in the current consolidated fiscal year, the 36 million yen that was returned was recorded as extraordinary income as Recoveries of written off receivables.

3. Impact on earnings

Regarding the impact of the non-operating income and extraordinary income, please refer to “Consolidated Financial Results for the Six Months Ended June 30, 2026(Japanese GAAP)” disclosed on August 10, 2026.