

# MONEX GROUP

## Notice regarding the Recording of a Gain on Fair Value Remeasurements on the Application of the Equity Method, etc.

TOKYO, January 31, 2024 – Monex Group, Inc. (headquarters: Tokyo, Japan; Representative Executive Officer and CEO: Yuko Seimei; the “Company” or “we” or “our”) announces that, as we announced in the press release “Notice of the Conclusion of a Capital and Business Alliance Agreement with NTT DOCOMO, INC., the Establishment of an Intermediate Holding Company through a Sole Share-Transfer, the Transfer of Subsidiaries (Partial Sale of Subsidiaries' Shares, etc.) and an Expected Booking of Gain” dated October 4, 2023<sup>\*1</sup> and the press release “Notice of the Completion of Change of Subsidiary (Partial Transfer of Subsidiary Shares, etc.)” dated January 4, 2024<sup>\*2</sup>, the Company completed on January 4, 2024 the sales of some common shares it held in the intermediate holding company (“Docomo Monex Holdings” after the completion of the sales of shares) (“Sales of Shares”), formed by means of a sole share-transfer by Monex, Inc., to NTT DOCOMO, INC. (“NTT DOCOMO”), and related transactions including the issuance of Docomo Monex Holdings’ additional common shares by way of a third-party allotment to NTT DOCOMO (“Transactions”).

As a result of the Transactions, Monex, Inc. and Docomo Monex Holdings are no longer the Company’s consolidated subsidiaries and instead will become equity-method affiliates of the Company. We expect to record a gain on fair value remeasurements on the application of the equity method in the fourth quarter of the fiscal year ending March 31, 2024. The Company plans to disclose the gain on the Sale of Shares, which is also expected to be recorded in the fourth quarter of the fiscal year ending March 31, 2024.

<sup>\*1</sup> [https://www.monexgroup.jp/en/news\\_release/irnews/auto\\_20231004562792/main/0/link/FINAL\\_press\\_release\\_20231004.pdf](https://www.monexgroup.jp/en/news_release/irnews/auto_20231004562792/main/0/link/FINAL_press_release_20231004.pdf)

<sup>\*2</sup> [https://www.monexgroup.jp/en/news\\_release/irnews/auto\\_20240104510796/pdfFile.pdf](https://www.monexgroup.jp/en/news_release/irnews/auto_20240104510796/pdfFile.pdf)

### I. Description of Gain on Sale of Shares

Subject: Shares of Docomo Monex Holding

Amount of Gain on Sale Recorded: 18.8 billion yen (before considering tax and tax effects)

### II. Description of Gain on Fair Value Remeasurements on the Application of the Equity Method

Subject: Shares of Docomo Monex Holding

Amount of Valuation Gain Recorded: 15.8 billion yen (before considering tax and tax effects)

### III. Impact on Business Performance and Future Outlook

We expect to record income of 21.1 billion yen (before considering tax and tax effects, the same applies below) in our stand-alone statements of income (J-GAAP) and income of 18.8 billion yen in the consolidated statements of income (IFRS), as gain on the Sale of Shares in the fourth quarter of the fiscal year ending March 31, 2024. We also expect to record an income of 15.8 billion yen in our consolidated statements of income (IFRS) as a gain on fair value remeasurements on the application of the equity method in the fourth quarter of the fiscal year ending March 31, 2024.

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