August 3, 2026

FY2026 Q1 Earnings Presentation

LITALICO Inc.

[TSE Code: 7366]

The information, future strategies, forecasts, management targets, and other forward-looking projections relating to LITALICO Inc. (“the Company”) is based on information available to the Company as of the date hereof, and is based on reasonable assumptions that may include various risks and inaccuracies.

The Company makes no representations or warranties of any kind, expresses or implies, the completeness and accuracy of such information, and actual results may vary significantly from such information provided. The Company is under no obligation to update or amend such information accompanying any new information or developments thereof.

Furthermore, information and data other than those concerning the Company and its subsidiaries/affiliates are quoted from public information, and the Company has not verified and will not warrant its accuracy or dependency.

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Consolidated Financial Results

- All core businesses performed smoothly, with particular strength in the vocational welfare business.
- Net sales and operating profit both outperformed the expectations at the beginning of the period.

IFRS

(million yen)

	FY2025 Q1	FY2026 Q1	% YoY	Financial Forecast	Progress Rate Against Financial Forecast
Net Sales	9,017*	10,844	+ 20.3%	44,000	24.6%
Operating Profit	939*	1,434	+ 52.7%	5,500	26.1%
Profit Attributable to Owners of Parent	564	892	+ 58.0%	3,300	27.0%

*Pursuant to item no. 5 of IFRS, these figures do not include the non-continuous business.

FY2026Q1 Results by Segment

Results (million yen)

Segment		FY25Q1	FY26Q1	% YoY	Overview
Vocational Welfare	Sales	3,324	4,105	+23.5%	• Sales and profit growth due to the improvement of existing facilities' operation rate. • 27 facilities are planned to be launched in FY2026 (including nine facilities in Q1), in addition to seven facilities to be launched in September due to M&A. • Since newly opened facilities are also performing well, 40 facilities are planned to be launched in FY2027.
	Profit	1,041	1,402	+34.6%	
Child Welfare	Sales	2,443*	2,998	+22.7%	• 21 facilities are planned to be launched in FY2026 (including one facility in Q1). • Operation rate at the beginning of the period progressed smoothly, and profitability improved through long-duration support and expansion of visitation services. • In accordance with sales and profit growth, we will accelerate site launches in FY2027.
	Profit	-33*	291	+324 mln. yen	
Platform	Sales	1,405	1,745	+24.2%	• There are a total of 36,529 contracted offices. • 1,956 contracted offices were newly acquired (+24% YoY). • Welfare recruitment business and media business grew rapidly, with a YoY increase of 40%.
	Profit	585	639	+9.2%	
Overseas	Sales	870	991	+13.8%	• Existing business progressed steadily with an additional acquisition of seven bed capacities. • Completed the acquisition of license for a new medium-sized facility (30 beds). Operation began in July, but this is not reflected in the current financial forecast.
	Profit	199	241	+21.1%	
Others	Sales	975*	1,006	+3.2%	• Sales for each business is proceeding firmly, and investment towards the new business development will be continued actively.
	Profit	61	-6	-67 mln. yen	

*IFRS第5号に基づき非継続事業を除いた数値

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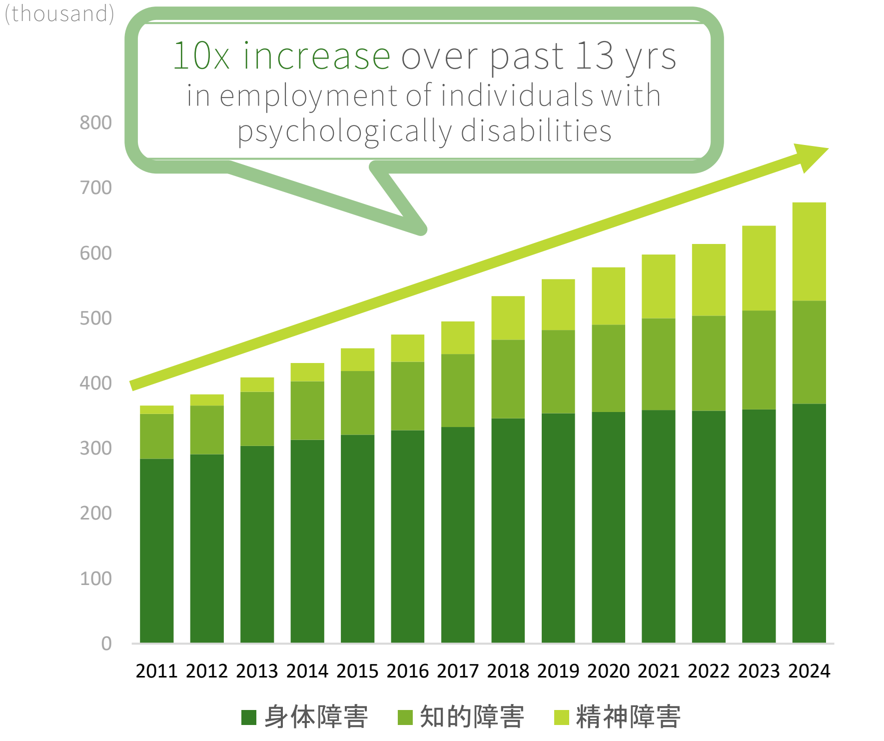
Midterm Strategy

Creating an Obstacle-free Society

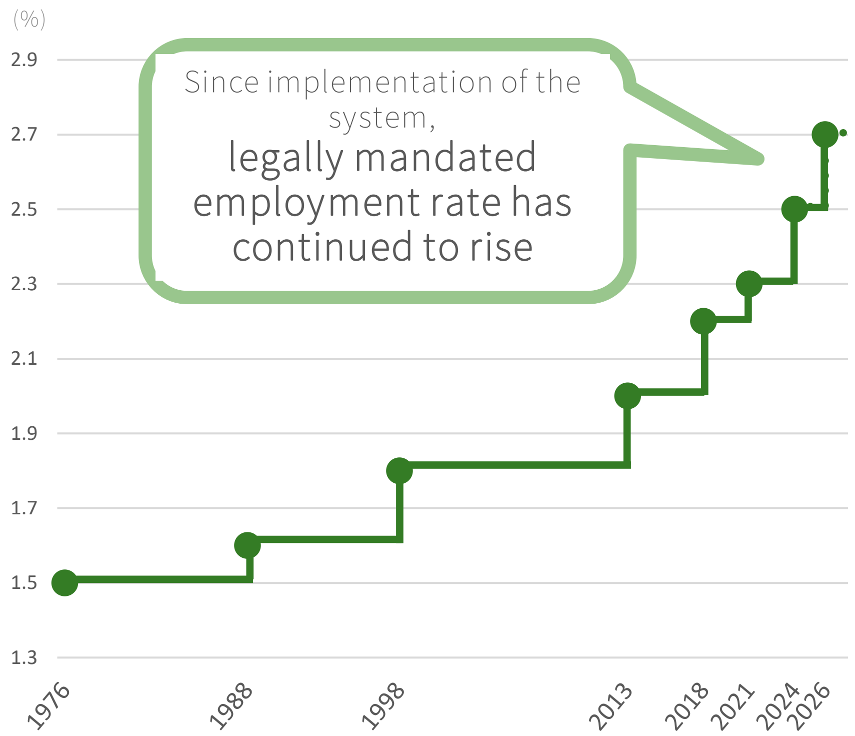
Obstacles are created by and within a society,
not by the unique capabilities of an individual.
Removal of societal obstacles leads to the creation of a civilization
that honors the felicity of all diverse life.

- The employment of individuals with disabilities is increasing, with legally mandated employment rate of 2.7%.

Employment of Individuals with Disabilities

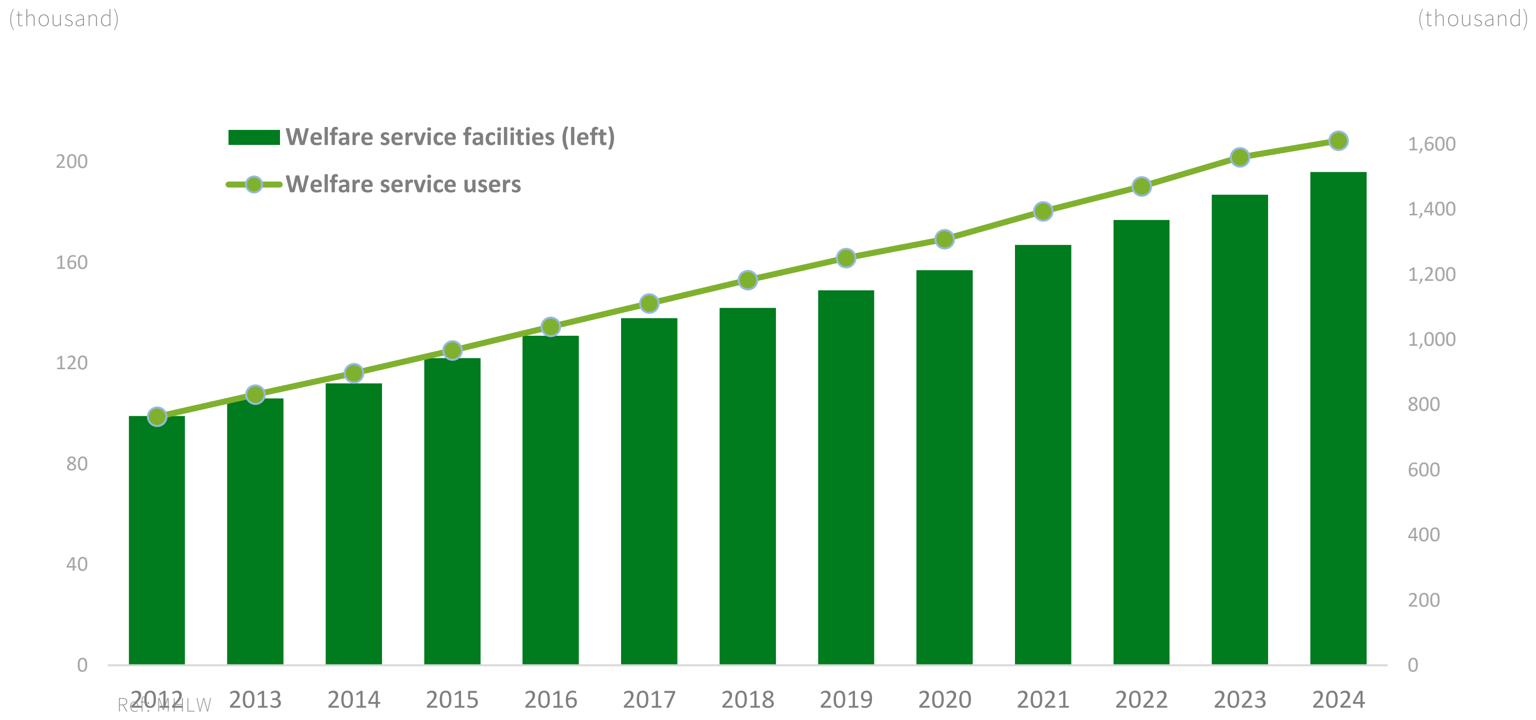


Legally Mandated Employment Rate



Ref: MHLW

Number of Welfare Service Users and Provider Facilities



▶ Disability welfare service users and providers continue to increase, resulting in increasing social needs. The government and municipalities' welfare service-related budget reached 4 trillion yen, which continues to expand at 8% annually.

LITALICO'S STRATEGY

Services Across All Life Stages of Persons with Disabilities

Education

LITALICO ジュニア

LITALICO Junior

LITALICO ワンダー

LITALICO Wonder

LITALICO 高等学院

LITALICO 発達特性検査

- Early detection
- Diagnosis
- Education and therapy

Vocation

LITALICO ワークス

LITALICO Works

- Social participation

Lifestyle

LITALICO Life

LITALICO 相談支援

U.S.

DDCN DEVELOPMENTAL DISABILITY CENTER OF NEBRASKA

LITALICO レジデンス

LITALICO ホームケア

- Dwelling
- Medical care
- Asset custody

B to C

Direct Support Business

Lifetime support services for persons with disabilities

LITALICO 発達ナビ

LITALICO Development Navi

LITALICO キャリア

LITALICO Career

LITALICO 仕事ナビ

LITALICO Work Navi

LITALICO 教育ソフト

かんたん請求ソフト

(Billing Software)

かんたん介護ソフト

(Nursing Care Software)

NnOne+ NursingNet Plus One

B to B

Platform Business

Platform services for social workers, service providers, and persons with disabilities

To become the No. 1 company in the world for supporting people with disabilities

Management Foundation Strengthening Policy

- Continuous investment for strengthening the consistency of corporate culture and development of human resources.
- Business development focused on the LITALICO brand.

Investment Policy Regarding Business Growth

- Growth investment will be continued towards the maximization of mid- to long-term business values of existing core businesses.
- While mainly developing the disability welfare sector, new businesses at surrounding sectors will also be developed selectively.

Financial and Capital Allocation Policy

- While prioritizing the growth investment, the measures for shareholder return will be strengthened in association with the stable profit growth.
- Stable dividend increase and agile stock repurchase will be continued while maintaining financial health.

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Business Results

LITALICO Segments

Vocational Welfare

LITALICO Works (Welfare)

Child Welfare

LITALICO Junior (Welfare)

Platform

LITALICO Development Navi

LITALICO Work Navi

LITALICO Career

(Billing Software)

(Nursing Care Software)

Overseas

Others

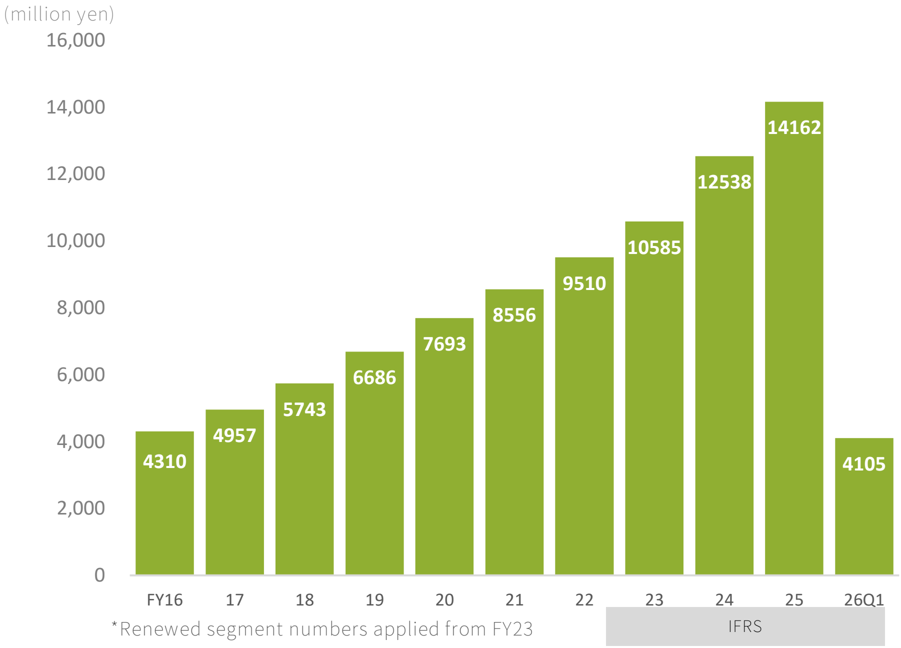
LITALICO Junior (Private)

LITALICO Wonder

LITALICO Works
(Welfare)

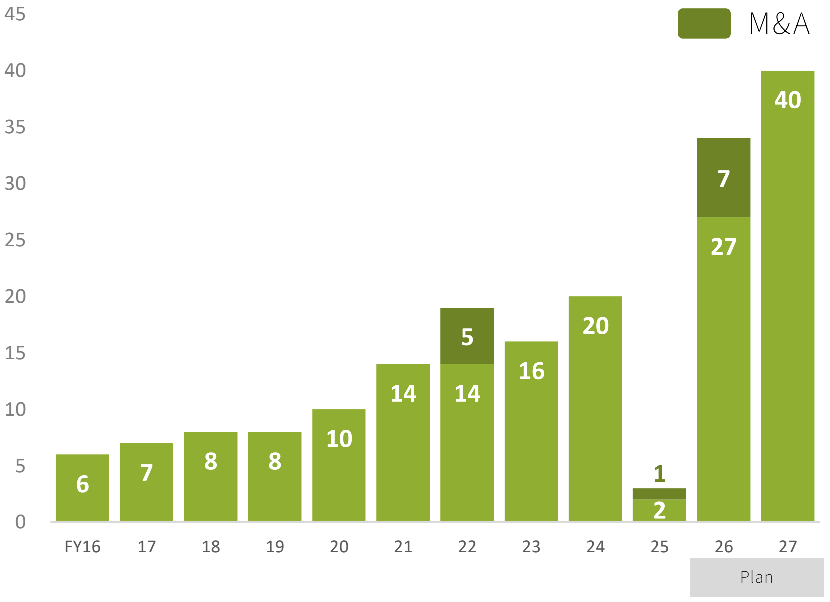
- Net sales were 4.1 billion yen (YoY increase of 23.5%), and operating profit were 1.4 billion yen (YoY increase of 34.6%).
- Sales and profit growth due to the improvement of existing facilities’ operation rate.
- 27 facilities are planned to be launched in FY2026 (including nine facilities in Q1), in addition to seven facilities to be launched in September due to M&A.
- Since newly opened facilities are also performing well, 40 facilities are planned to be launched in FY2027.

Vocational Welfare Service Sales



*Renewed segment numbers applied from FY23

Number of New Vocational Welfare Facilities Openings

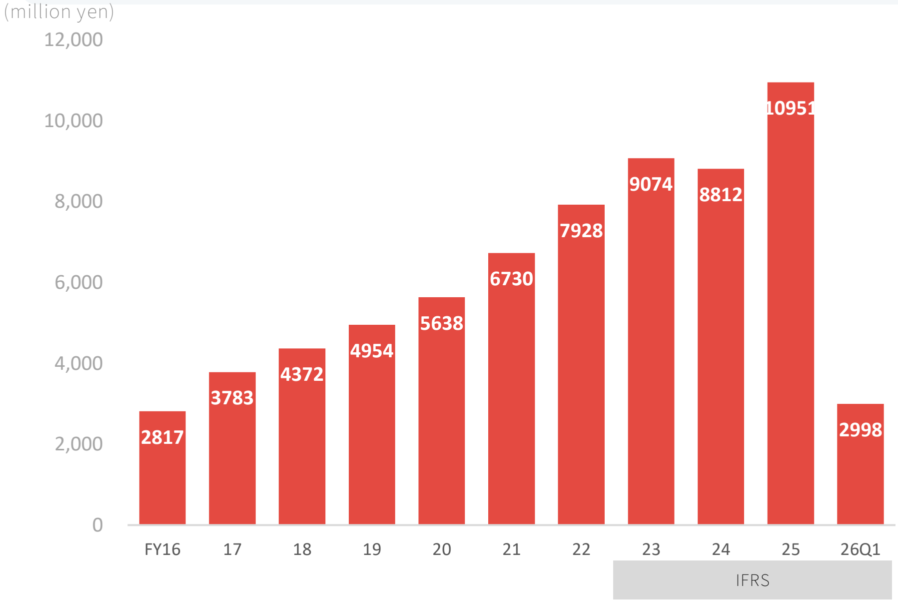


LITALICO ジュニア

LITALICO Junior
(Welfare)

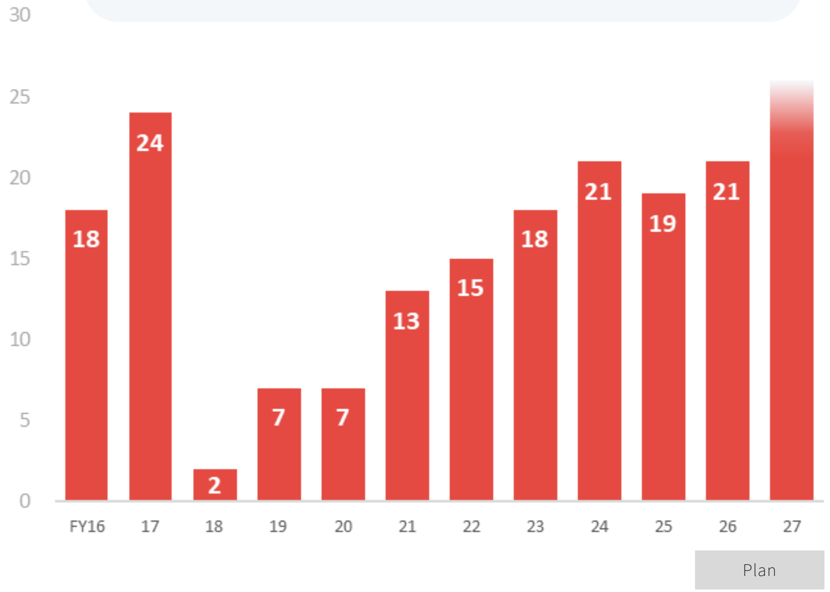
- Net sales were 3 billion yen (YoY increase of 22.7%), and operating profit were 300 million yen (YoY increase of 324 million yen).
- In addition to the smooth progression of the operation, profitability improved through long-duration support and expansion of visitation services.
- 21 facilities are planned to be launched in FY2026 (including one facility in Q1).
- In accordance with sales and profit growth, we will accelerate site launches in FY2027.

Child Welfare Service Sales



*Renewed segment numbers applied from FY23
*The above figures represent current sales from continuing operations and differ from figures disclosed in prior years.

Number of New Child Welfare Facilities Openings



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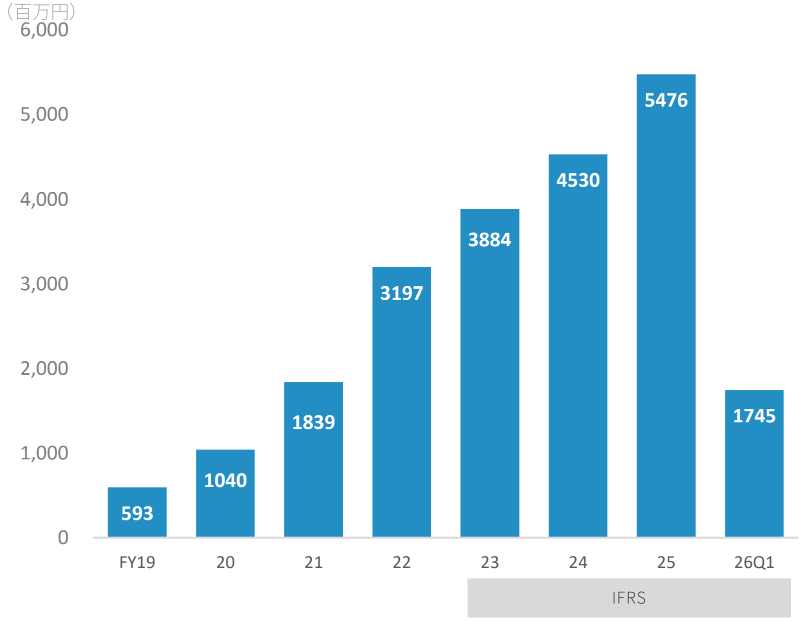
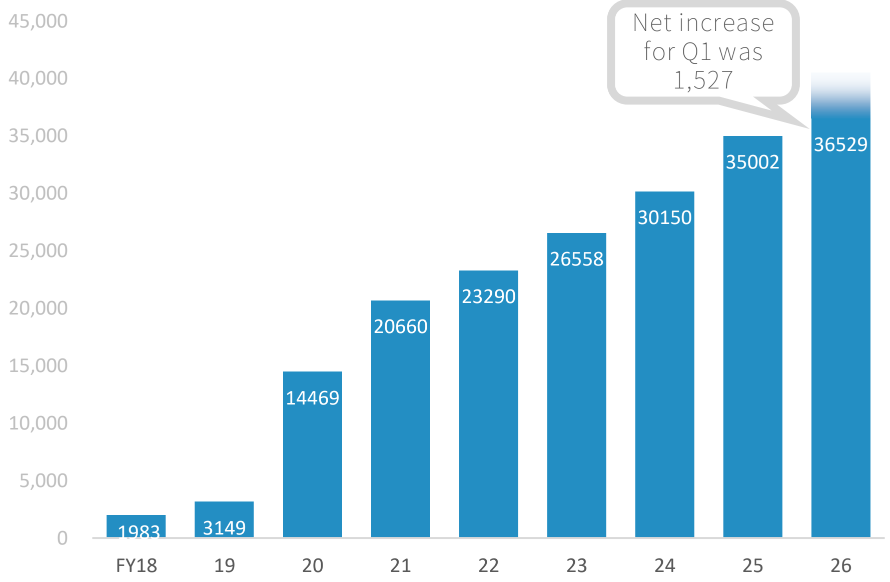
Platform Business

- Net sales were 1.7 billion yen (YoY increase of 24.2%), and operating profit were 640 million yen (YoY increase of 9.2%).
- It provides a matching media for users/workers, and SaaS services for facilities by utilizing the characteristics of direct support business.
- The number of contracted offices as of the end of FY2026 Q1 was 36,529. The number of newly acquired contracted offices were 1,956, which progressed steadily (+24% YoY).
- Welfare recruitment business and media business grew rapidly, with a YoY increase of 40％.

Platform Business Sales



Number of Subscribed Contracted Offices for Platform Business



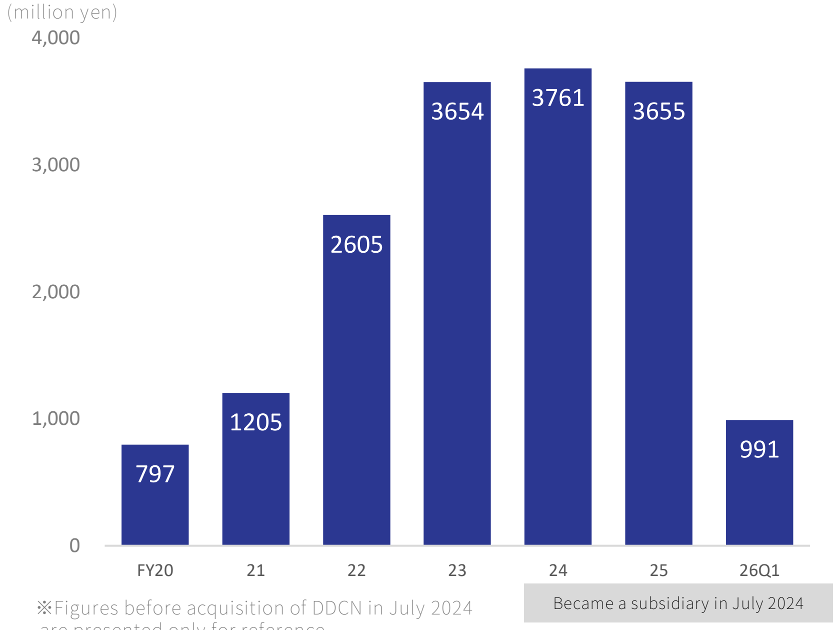
* Fukushi-soft inc. consolidated as of Jan 2021; Plus One Solutions consolidated as of Mar 2022.
* Facilities using other contract formats also exist.

Overseas

- Net sales were 1 billion yen (YoY increase of 13.8%), and operating profit were 240 million yen (YoY increase of 21.1%).
- DDCN, the leading provider of support services for individuals with severe disabilities in Nebraska, U.S., has resumed to its growth trajectory.
- A facility with seven bed capacities was acquired in the existing service (the facility is planned to operate from September). The acquisition of a license required for a new medium-sized facility (30 beds) has been completed, and its operation began from July, but this is not reflected in the current financial forecast.
- We will proceed with the service expansion and strengthening service lineup for persons with severe behavioral disorder.

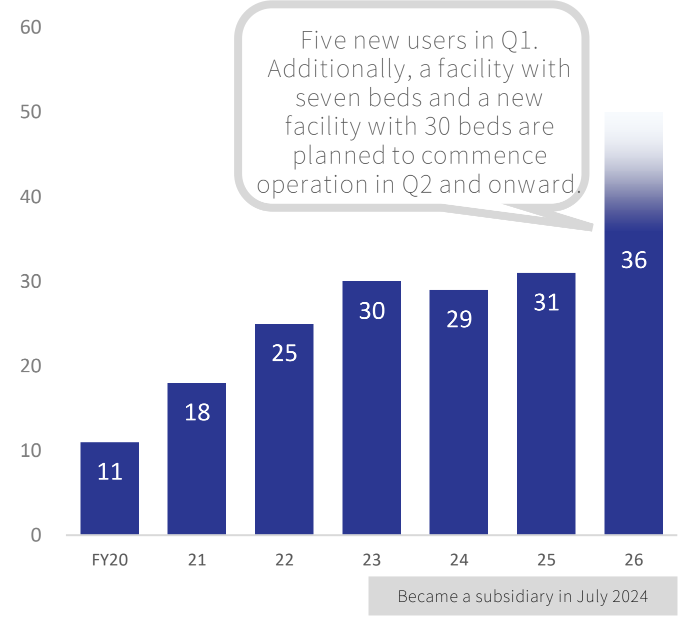



Overseas Business Sales



※Figures before acquisition of DDCN in July 2024 are presented only for reference

Number of Users of Core Business's Residential Facilities



- Net sales were 1 billion yen (YoY increase of 3.2%), and operating profit were negative 10 million yen (YoY decrease of 67 million yen).

LITALICO Junior
(Private)

Development classes designed for children under 18 with special needs, open to all irrespective of disability certification. Provides intensive sessions with generous guidance. One facility is planned to be opened in FY2026.

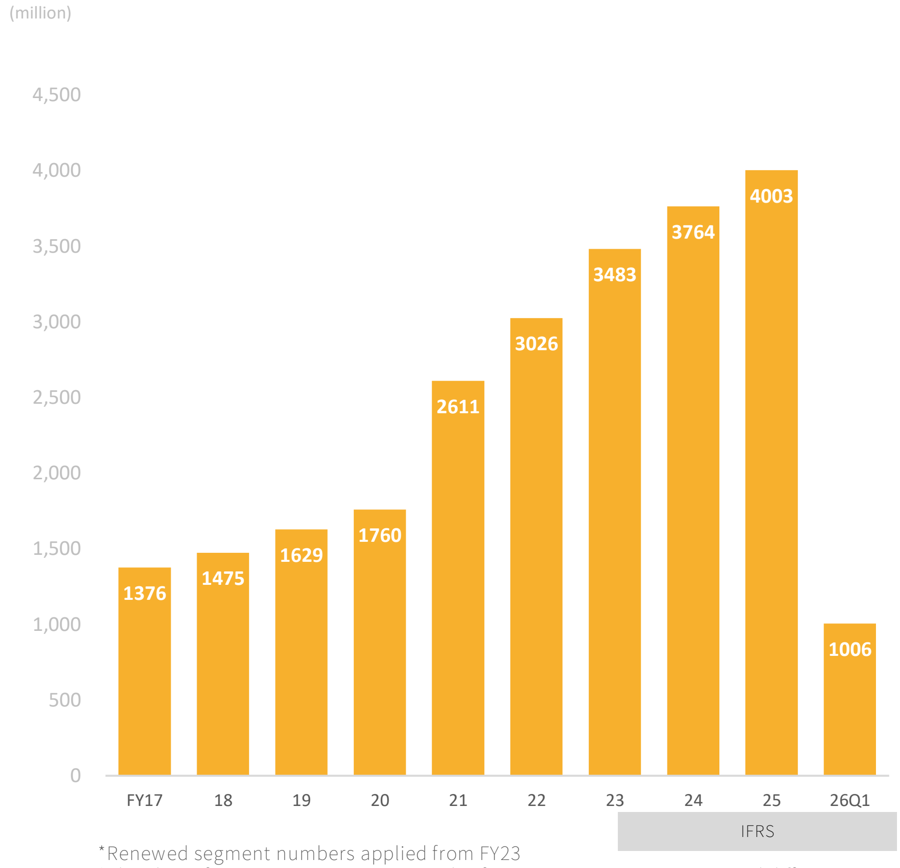
On-site and remote programming classes for children, designed to develop their creativity through building games and robots.

Information provision and online seminars and study groups to provide life planning support customized to individual interests and obstacles.

New businesses

- LITALICO Residence
- LITALICO High School

Others Sales



*Renewed segment numbers applied from FY23
*The above figures represent current sales from continuing operations and differ from figures disclosed in prior years.

Financial Forecast

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Full-Year Consolidation Forecast (IFRS)

- In vocational welfare, 27 facilities are planned to be launched. Personnel investment and investment for enhancement of service value will also be conducted towards 40 site launches in FY2027 and onward.
- In child welfare, 21 facilities are planned to be launched. While focusing on short-duration services, profitability improvement is planned through long-duration support and expansion of visitation services.
- Platform business is doing well. We will continue to invest in strengthening the sales ability and product development.
- The overseas business will proceed with the service expansion and strengthening service lineup in Nebraska for persons with severe behavioral disorder. Newly opened facilities are not reflected in the forecast.
- New business development is also planned to be actively implemented.
- The term-end dividend is expected to be 15 yen. Stock repurchase of 1 billion yen has been conducted.

IFRS

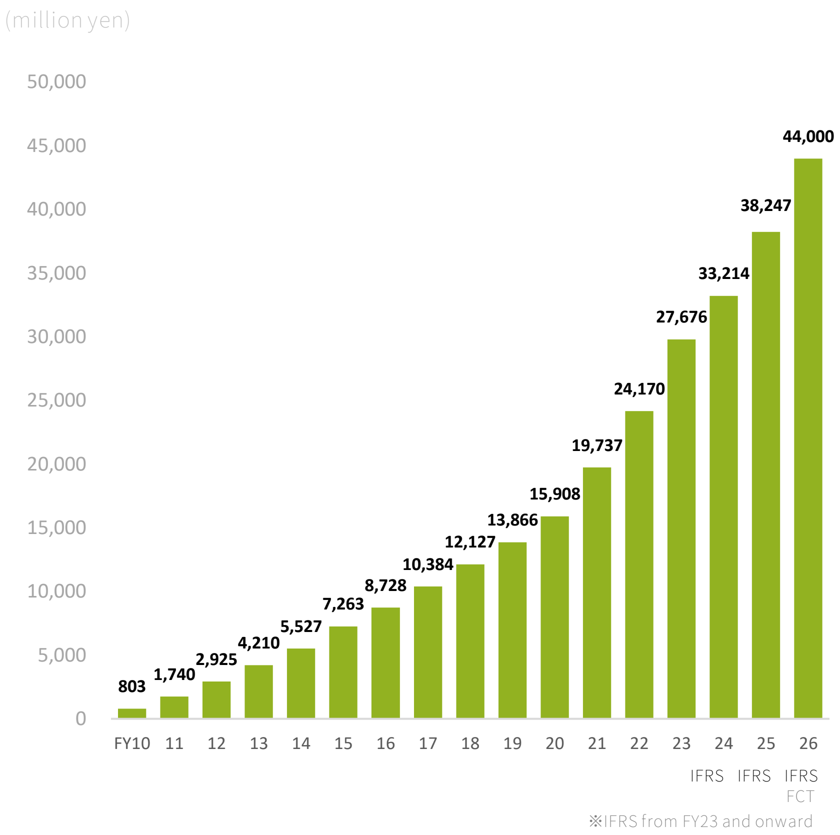
(million yen)

	FY2025 ACT	FY2026 FCT	% YoY
Net Sales	38,247*	44,000	+ 15.0%
Operating Profit	4,576*	5,500	+ 20.2%
Profit Attributable to Owners of Parent	2,738	3,300	+ 20.5%
Year-end Dividend	11 yen	15 yen	+ 36%

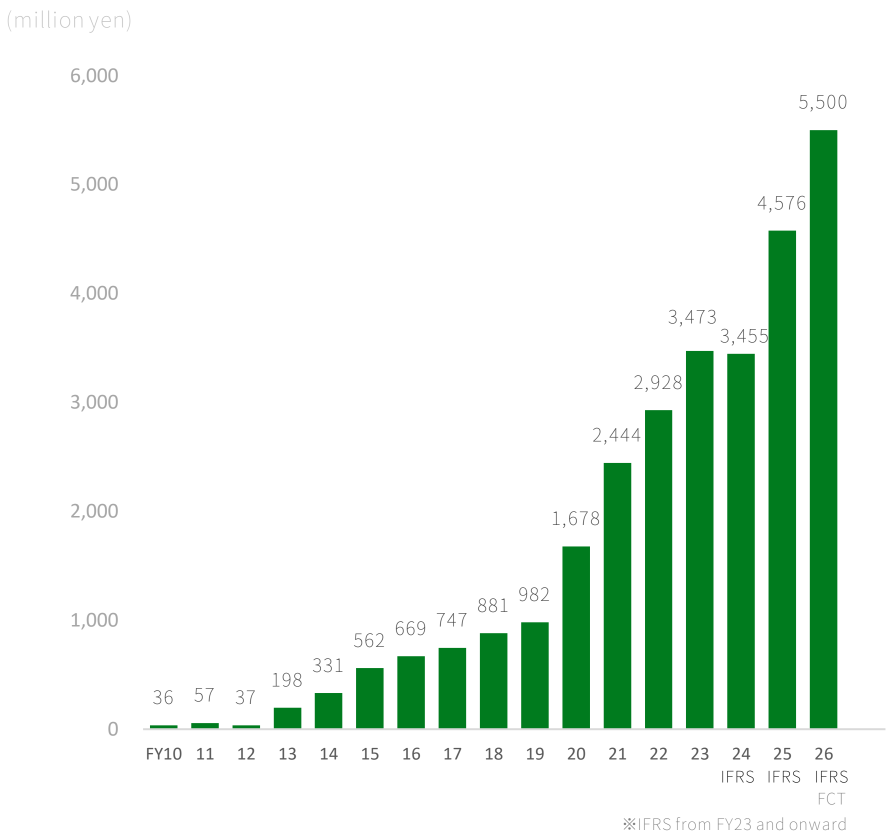
*Figure excluding the non-continuous business based on item no. 5 of IFRS.

- **Planning for sales and profit increase**

Net Sales



Operating Profit



Stock repurchase was decided to be implemented for the enhancement of capital efficiency and to provide returns to shareholders.

1. Type of shares to be repurchased: Common stocks of the Company

2. Total number of shares to be repurchased: 1,000,000 shares (maximum)
2.9% of the total number of the issued shares

3. Total repurchase price: 1,000 million yen (maximum)

4. Period of repurchase: From May 12, 2026 to September 30, 2026

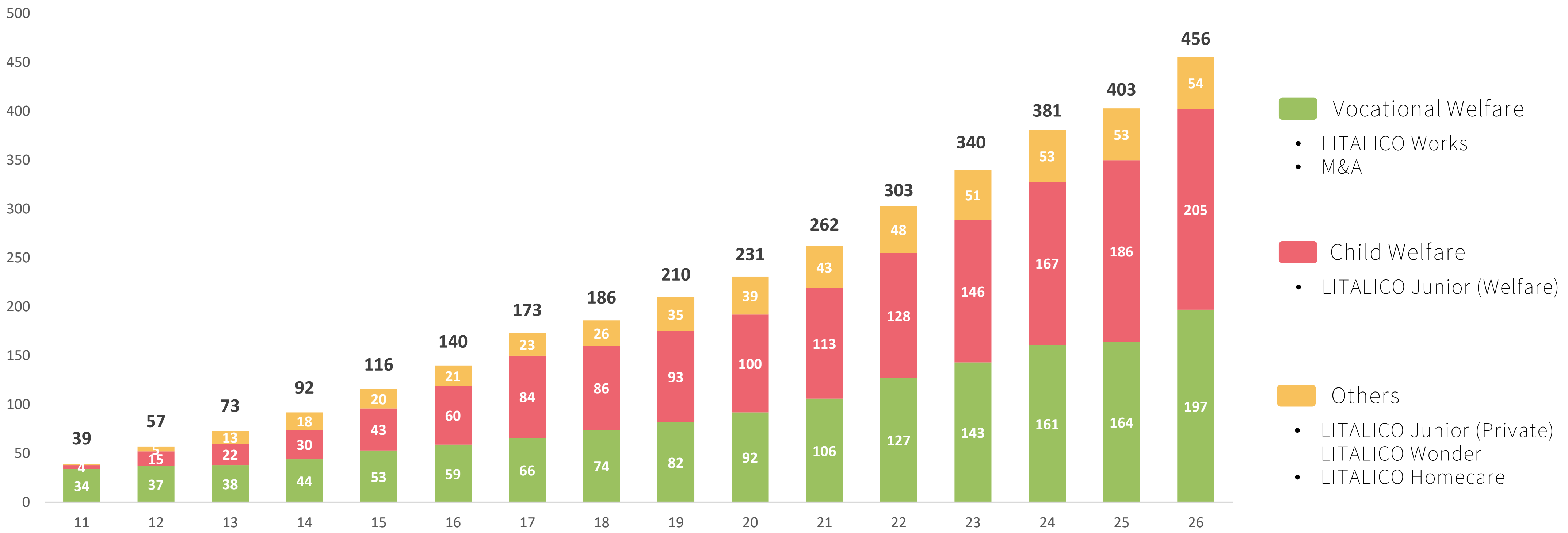
5. Method of repurchase: Market purchase on the Tokyo Stock Exchange through an appointed securities dealer with transaction discretion

644,700 shares (1,000 million yen) has been acquired as of June 4, 2026.

Reference Materials

Number of LITALICO Service Provision Facilities

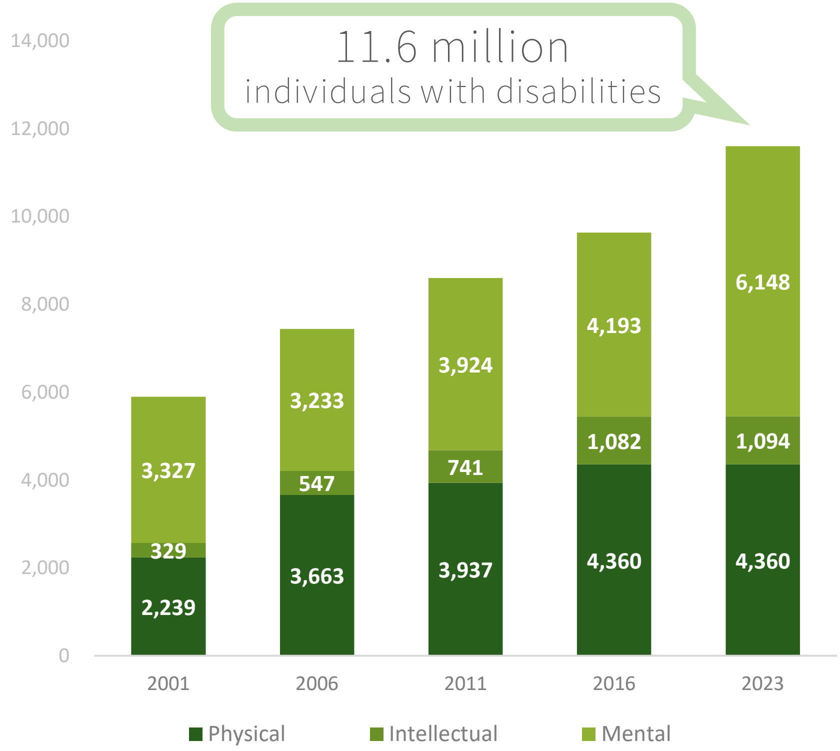
- Approximately 450 sites are expected to be in operation by the end of FY2026.



* New segmentation as of FY23

- Number of individuals with disabilities continue to increase, with more children attending special needs classes in addition to normal school

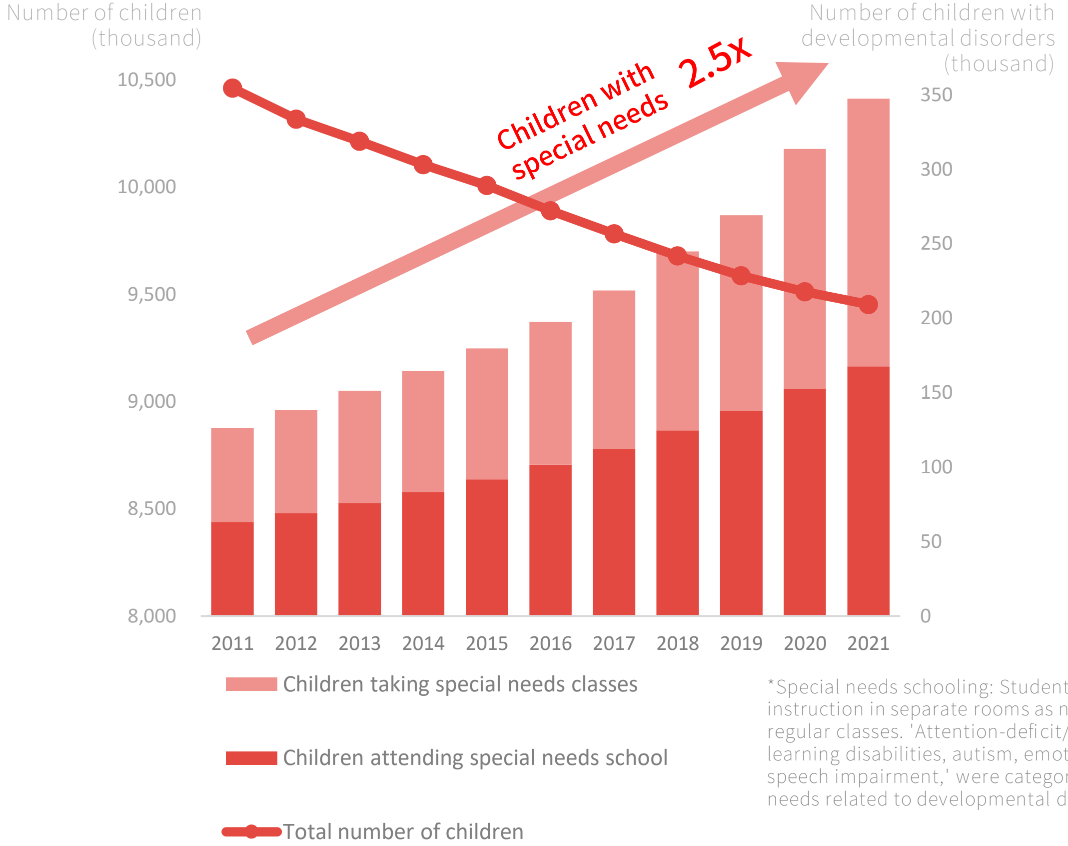
Number of All Individuals with Disabilities



*Ref: White Paper; Cabinet Office, Government of Japan

Number of All Children With Developmental Disorders

Children with Developmental Disorders Receiving Special Needs* Schooling

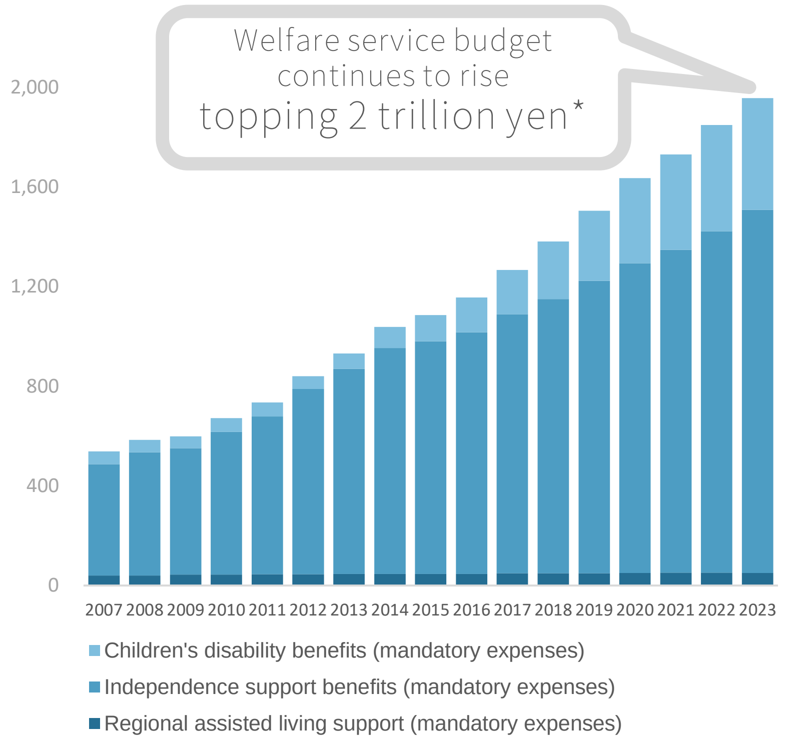


*Special needs schooling: Students with disabilities receiving instruction in separate rooms as needed while enrolled in regular classes. 'Attention-deficit/hyperactivity disorder, learning disabilities, autism, emotional disturbance, and speech impairment,' were categorized as 'having educational needs related to developmental disabilities.'

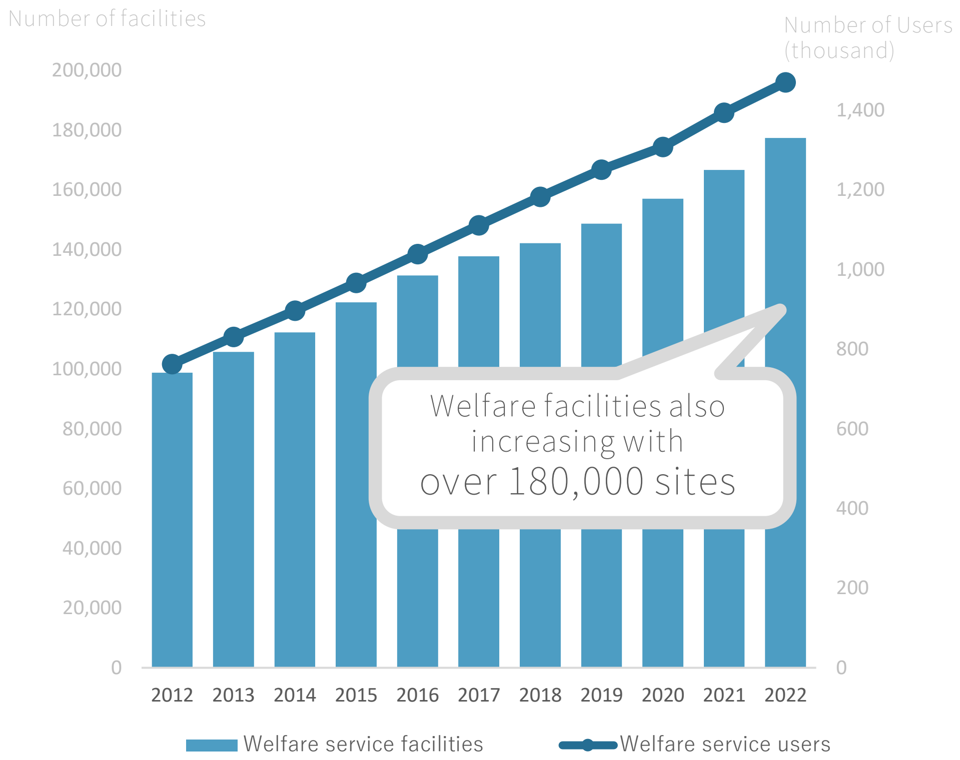
- The market size of disability welfare service and adjacent industry (medical, nursing care, etc.) is increasing yearly.

Disability Welfare Service Budget

Government spending on disability welfare services, excluded fees paid by municipalities and individuals

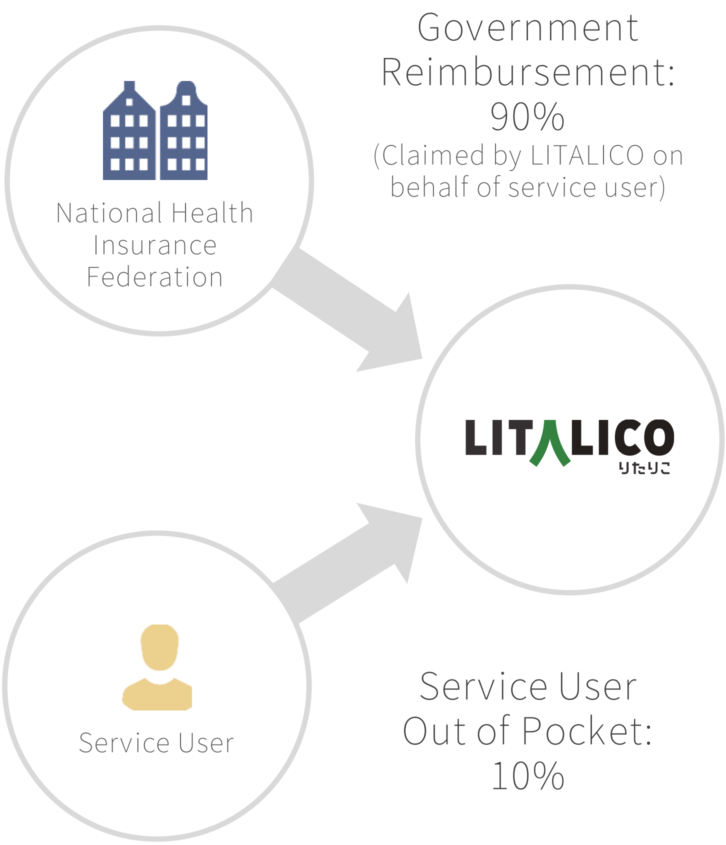


Disability Welfare Service Users and Facilities



* Ref: Ministry of Health, Labour and Welfare

Publicly Funded Business Structure



LITALICO Works Pricing

Employment Transition Support
Up to 6 mths into employment

Per person; 20 person limit
1st Yr: ¥8,800 /session
2nd Yr: ¥8,800~10,000 /session
3rd Yr: ¥12,000 /session
* Pricing fluctuates each fiscal year, depending on the job retention rate

Employment Retention Support
From 6 mths to 3 yrs into employment

Per person; unlimited
¥ 20,000~30,000 /month

LITALICO Junior Pricing

Development Support Up to Pre-school

Per person; 10 person limit
¥15,000 /session

Afterschool Daycare Service Grades 1 ~12

Per person; 10 person limit
Weekday: ¥9,800 /session
Weekend : ¥11,000 /session

Daycare Visitation Service

Per person; unlimited
¥20,000 /session

* Pricing fluctuates on a monthly basis, depending on the deployment of certified staffs.

* Rates have been approximated; subject to change based on various factors such as staffing, etc.

Reimbursement Unit Price Evaluation Method

Results Based Reimbursement

Specific KPIs (such as the number of job placements) defined by the administration are used to evaluate service quality and according reimbursement amounts.

*Reimbursement structure and KPIs vary across different services.

Results Evaluation Conducted per Facility

Evaluation is conducted per site, and not at the corporate level

Reimbursement Scale Revision Every Three Years

Reimbursement scale has been revised in April 2024

▶ Almost all LITALICO Works facilities have gained the highest reimbursement scale bracket, aside from the newer sites.

Vocational Training Business Example

Vocational Training Basic Reimbursement Scale

C. Job Retention Rate	D. Basic Reimbursement Units
50%+	1,210
40% ~ 49%	1,020
30% ~ 39%	879
⋮	⋮

(1 unit = approx.10 jpy)

Calculation Method

- Evaluation Period: Sum of past two years
- KPI: Number of job placements, 6 month job retention rate
- Equation: C. Job Retention Rate = B/A

		Yr 3 onwards
A.	# of users (2yr total):	40
B.	# of users with 6month retention:	28
C.	Job Retention Rate :	71%
D.	Basic Reimbursement Units :	1,210

Minimum of 2 years required for new sites to reach maximum reimbursement bracket. Lower limit provision of 30~39% (879 units) bracket evaluation for sites under 2 years.

* Final service reimbursement units include additions to the above units, such as regional provisions.

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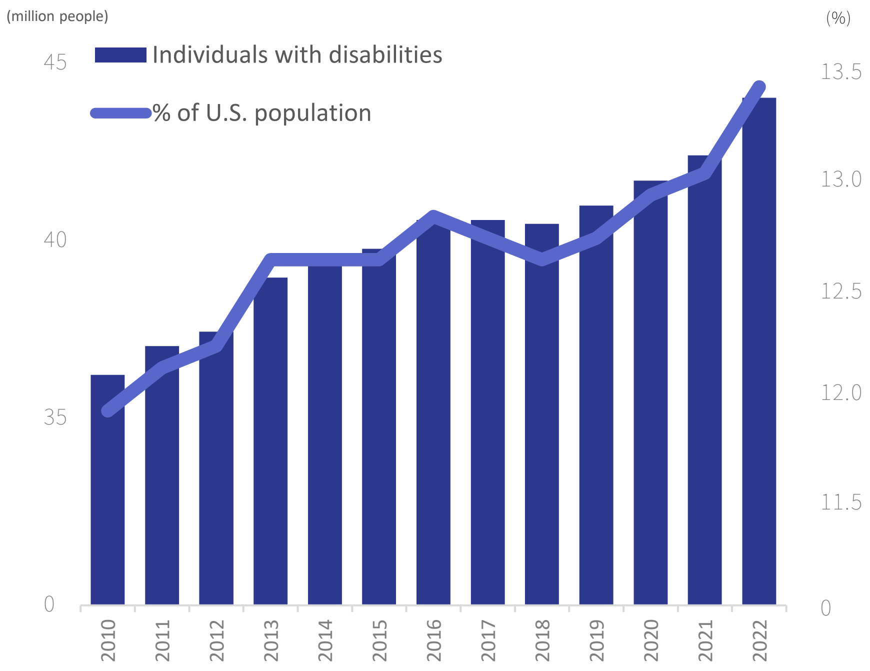
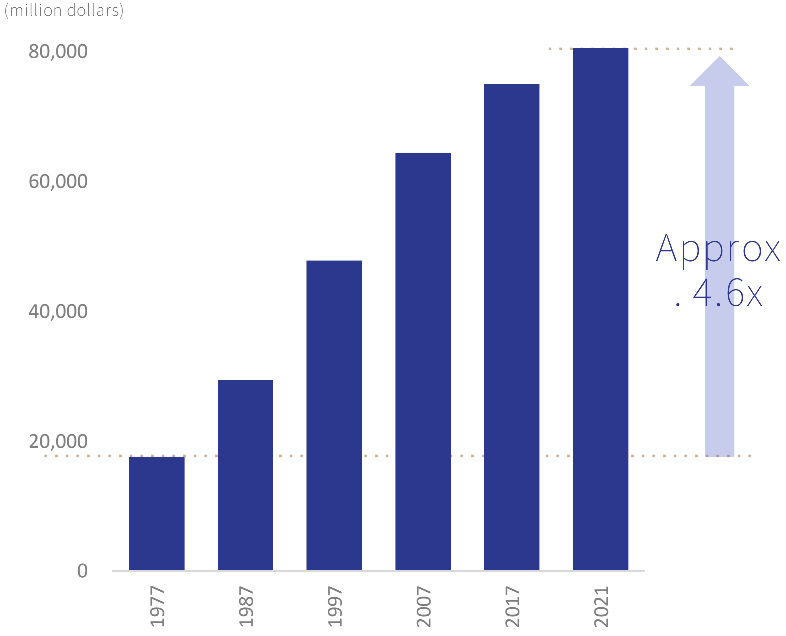
- The 2022 U.S. census estimates more than 45 million individuals with physical, mental, or developmental disabilities, or with independent living difficulties
- Spending on services for Intellectual or Development Disabilities (IDD) alone has continued to increase, amounting to approximately 80 billion dollars in 2021

Individuals with Disabilities in the U.S.



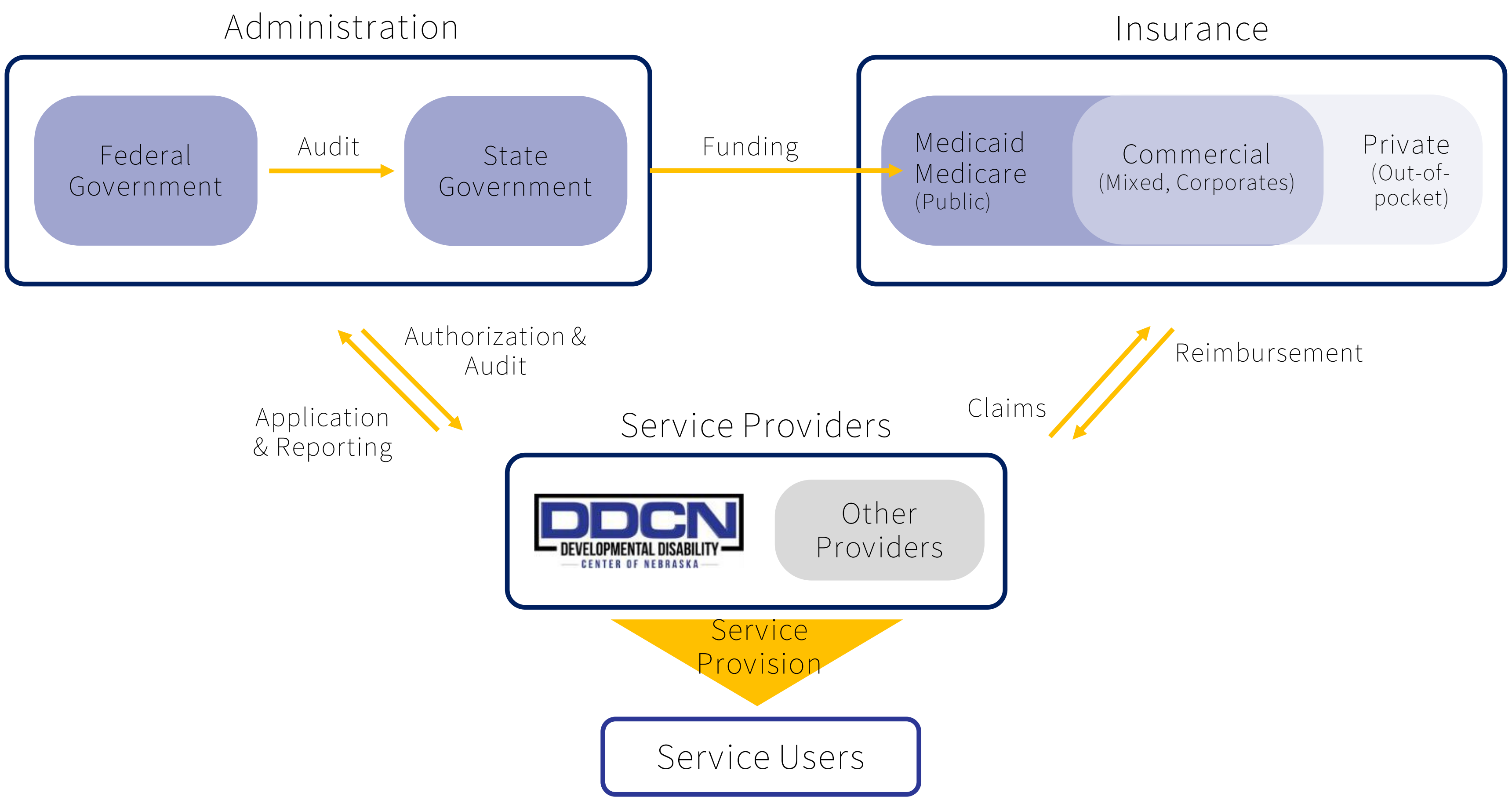
Ref：United States Census Bureau American Community Survey; Total civilian noninstitutionalized

IDD Service Spending in the U.S.



* Ref: University of Kansas, Includes Waiver, ICF/ID & related Medicaid, non-Medicaid spending
* IDD: Intellectual and Development Disabilities

DDCN Within the U.S. Disability Welfare Structure



▶ All disability services provided by DDCN are publicly funded

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Vocational Training

- Job Placements as of the end of June 2026: 917

Child Welfare

- Service Users as of the end of June 2026: 11,401

LITALICO Wonder

- Service Users as of the end of June 2026: 4,883

Number of Employee

- Vocational Welfare Segment: 1,574
- Child Welfare Segment: 2,034
- Platform Segment: 521
- Overseas Segment: 267
- Others Segment: 874

NPS Scores*1

- LITALICO Works: 13.0
- LITALICO Junior: 33.5

*1 Evaluation towards LITALICO services overall; average across all facilities

NPS: Net Promoter Score
Client loyalty index
[-100 to +100] higher the better

Female Employees

- Middle and Upper Management ratio: 32.2%
- Compensation vs. males: 56.2%
  (exclude. upper management)

Employee Benefits

- Discontinuation of mandatory fixed age retirement system in order to support sustainability of long term relationships with customers
- Addition of shortened 32- and 35-hour work week system to the existing 40-hour work week to accommodate diverse working styles (currently utilized by 145 employees)
- Expansion of the Company's secondary employment policy, including permitting secondary employment while on childcare leave, to promote greater flexibility in working styles (currently utilized by 555 employees)
- Encouragement of male employees to take parental leave to support work styles suited to different life stages (taken by 80% of eligible male employees)
- Expansion of partnership definitions to include more diverse family structures such as common-law and same sex marriages, allowing for more employees to access family related benefits

MSCI ESG RATINGS AA

CCC	B	BB	BBB	A	AA	AAA

As of 2025, LITALICO Inc. received an MSCI ESG Rating of AA