



FY2025 Q3 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.

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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

IFRS

	FY2024 Q1-Q3	FY2025 Q1-Q3	(million yen) % YoY
Net Sales	23,679*	28,204*	+ 19.1%
Operating Profit	2,021*	3,182*	+ 57.5%
Profit Attributable to Owners of Parent	1,384	1,683	+ 21.6%

*Pursuant to item no. 5 of IFRS, figures for FY2024 and FY2025
do not include the non-continuous business.

IFRS

		(million yen)		
		FY2024 Q1-Q3	FY2025 Q1-Q3	% YoY
Vocational Welfare	Sales	9,406	10,441	+11.0%
	Profit	3,445	3,236	-6.1%
Child Welfare	Sales	6,209*	7,903*	+27.3%
	Profit	-518*	402*	+920 mln. Yen
Platform	Sales	3,337	4,066	+21.8%
	Profit	1,045	1,396	+33.6%
Overseas	Sales	1,921	2,793	+45.4%
	Profit	494	666	+35.0%
Others	Sales	2,807*	3,001*	+6.9%
	Profit	336*	283*	-15.7%

**Pursuant to item no. 5 of IFRS, figures for FY2024 and FY2025 do not include the non-continuous business.

CONSOLIDATED

- **28.2 bln yen in sales (+19% YoY), 3.18 bln yen in operating profit (+57% YoY), 1.68 bln yen in profit (+21% YoY).**
- Recruitment of staffs and marketing investment were conducted for the next term and onward. Performance forecast is unchanged.
- Stock repurchase for a total of 800 mln yen was completed. A further repurchase of 500 mln yen is scheduled.
- 185 million yen was allocated as a quarterly loss from discontinued business.

Vocational Welfare

- Total of two new sites will be launched in FY2025 as planned.
- Sales growth due to impact from site launches and improvement of existing facilities' operation rate in FY2024. Marketing investment, measures for personnel training, and investment towards measures for enhancement of corporate culture were conducted. In H2, we will continue with our investments, including recruitment of staffs for new site launches in the next fiscal year and onward. 20 or more numbers of facilities are planned to be launched in FY2026.
- 1,964 total job placements, and its pace remains elevated.

Child Welfare

- Stabilization of facility operation rate and sales and profit growth as planned due to a return to short-duration support program.
- Site launches are progressing steadily. 18 facilities were launched in Q3. Investment was conducted for measures for corporate culture enhancement, etc.
- As recruitment progressed steadily, a total of 19 new site launches are planned for FY2025 (the former plan was 18 sites).

Platform

- Steady pace of new contract acquisition.
- Improving profitability while conducting investment for strengthening sales capabilities.

Overseas

- DDCN, a company acquired last year, has contributed to the full year's profit. Performance is proceeding stably, and is steadily moving towards the achievement of the plan.
- Additional investment was determined in May 2025, to launch facilities for people who need more urgent support. We are moving towards the commencement of operation during FY2025.

Others

- Sales for each business is proceeding firmly, and investment towards the new business development will be continued actively.

Midterm Strategy

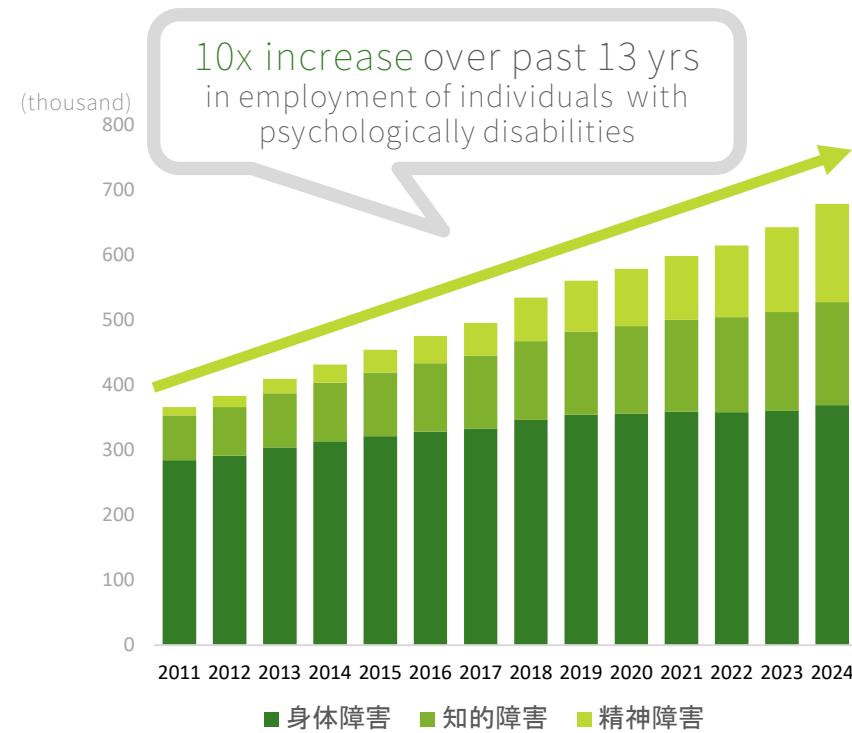
Creating an Obstacle-free Society

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.

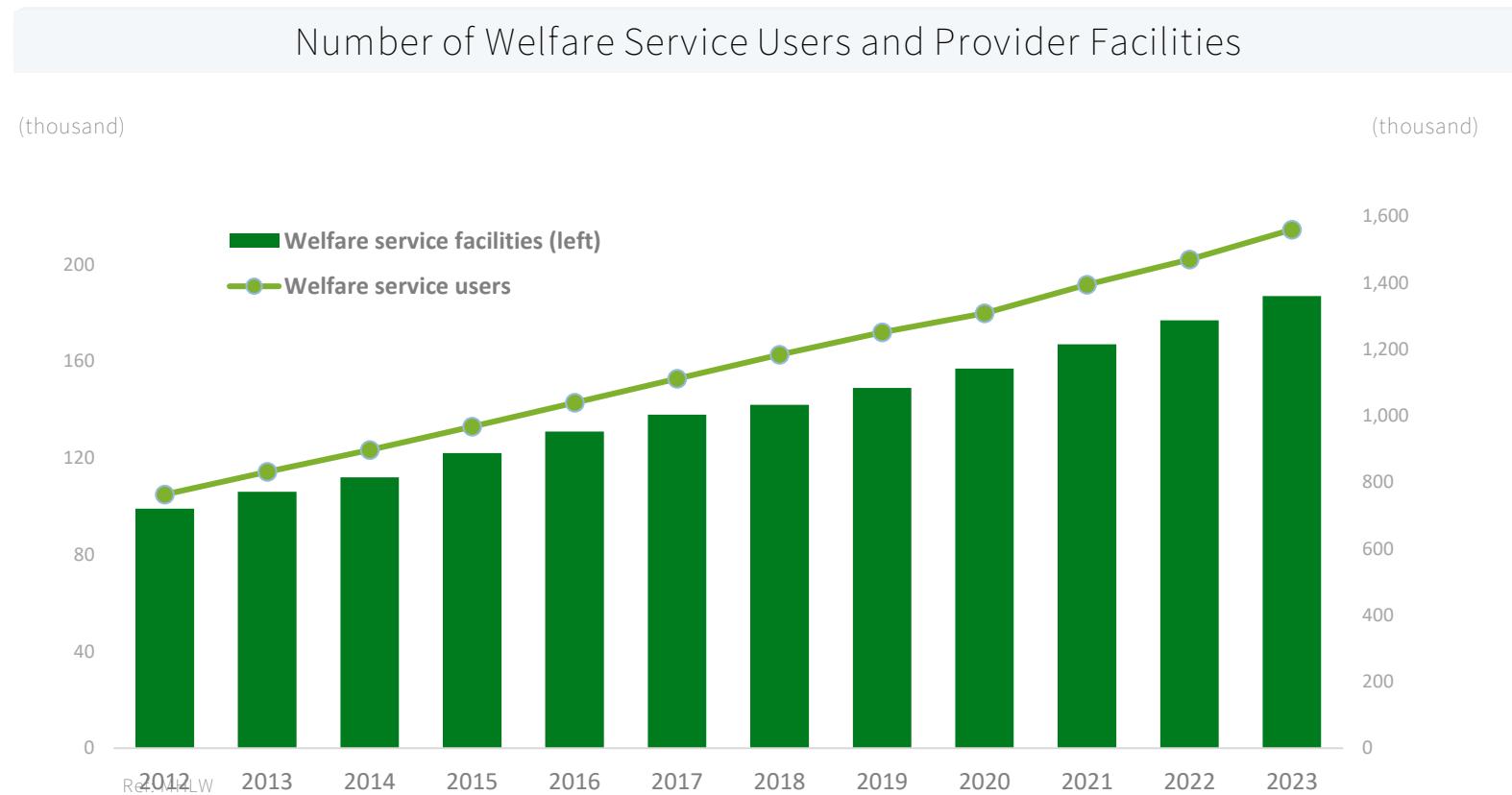
- The employment of individuals with disabilities is increasing, with legally mandated employment rate of 2.5%.
- The rate is scheduled to increase step-wise to 2.7% over the next couple of years.

Employment of Individuals with Disabilities



Legally Mandated Employment Rate





► 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.

Education

LITALICO Junior



LITALICO Wonder

LITALICO
高等院校LITALICO
発達特性検査

- Early detection
- Diagnosis
- Education and therapy

B to C

Lifetime support services for persons with disabilities

LITALICO
Development Navi

LITALICO Carrer



LITALICO Work Navi

Vocation

LITALICO Works



HumanGrow

- Social participation

**Lifestyle**U.S.
DEVELOPMENTAL DISABILITY
CENTER OF NEBRASKALITALICO
ホームケア

- Dwelling
- Medical care
- Asset custody



B to B

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



(Billing Software)



(Nursing Care Software)



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

Re-strengthen the corporate culture's consistency

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

Maximize the corporate value for mid- to long-term

- Withdrawal of the mid-term launch plan. In FY2025, the number of launches will be temporarily restricted, and the internal structure will be strengthened towards the acceleration of launch pace, for the maximization of the launches in the mid- to long-term.
- Investment for new services and new business will be continued actively.

Balancing active business investment and return to shareholders

- While continuing the active growth investment, the measures for shareholder return will be strengthened in association with the stable profit growth.
- Stock repurchase is scheduled in addition to the continuous stable dividend increase.
- Stock option by third-party allotment, decided in July 2024, is withdrawn.

Financial Forecast

- In vocational welfare, the number of launches will be temporarily limited to strengthen the internal structure. Two facilities are planned to be launched. Investment for enhancement of service value will also be conducted.
- In child welfare, 19 facilities are planned to be launched. Although the opening of new facilities and related expenses will be concentrated until Q1, we expect the business to be profitable Q2 onward.
- 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.
- New business development is also planned to be actively implemented.
- The term-end dividend is expected to be 11 yen. Stock repurchase has been conducted for a total of 800 million yen, and an additional repurchase of 500 million yen is scheduled.

	IFRS	(million yen)	
	FY2024 ACT	FY2025 FCT	% YoY
Net Sales	33,214*	36,500	+ 9.9%
Operating Profit	3,477*	4,000	+ 15.4%
Profit Attributable to Owners of Parent	2,402	2,500	+ 4.1%
Year-end Dividend	9 yen	11 yen	+ 22%

Or +13.6%, if based on the comparison with this term's profit occurring from continuous business.

*Figure excluding the non-continuous business (nCS Inc., which was removed from the consolidation in the end of March 2025) based on item no. 5 of IFRS.

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: 500,000 shares (maximum)

1.4% of the total number of the issued shares

3. Total repurchase price: 500 million yen (maximum)

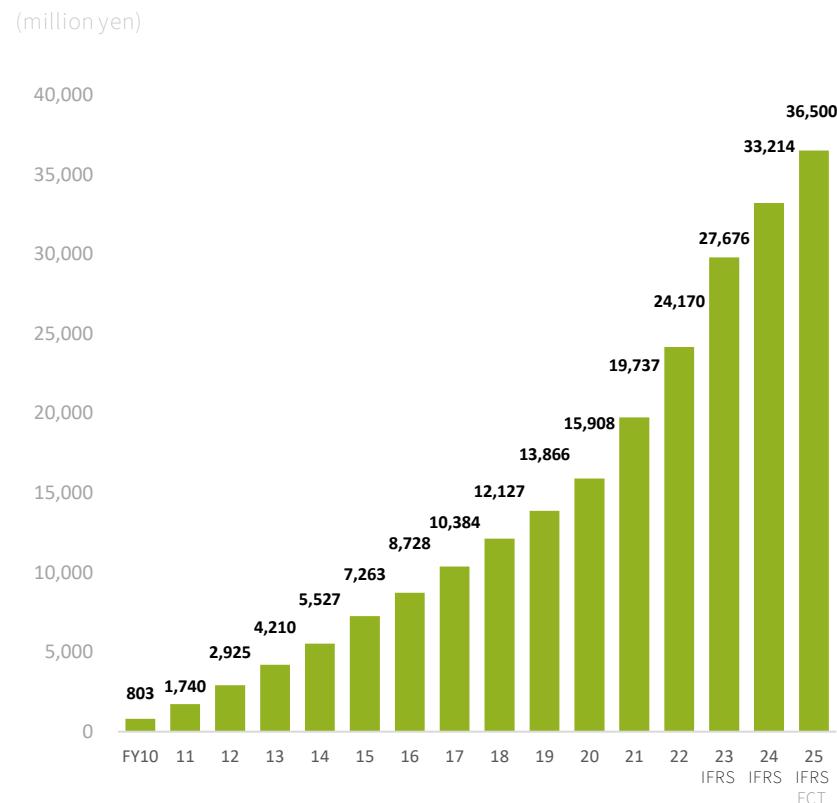
4. Period of repurchase: From January 27, 2026 to March 31, 2026

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

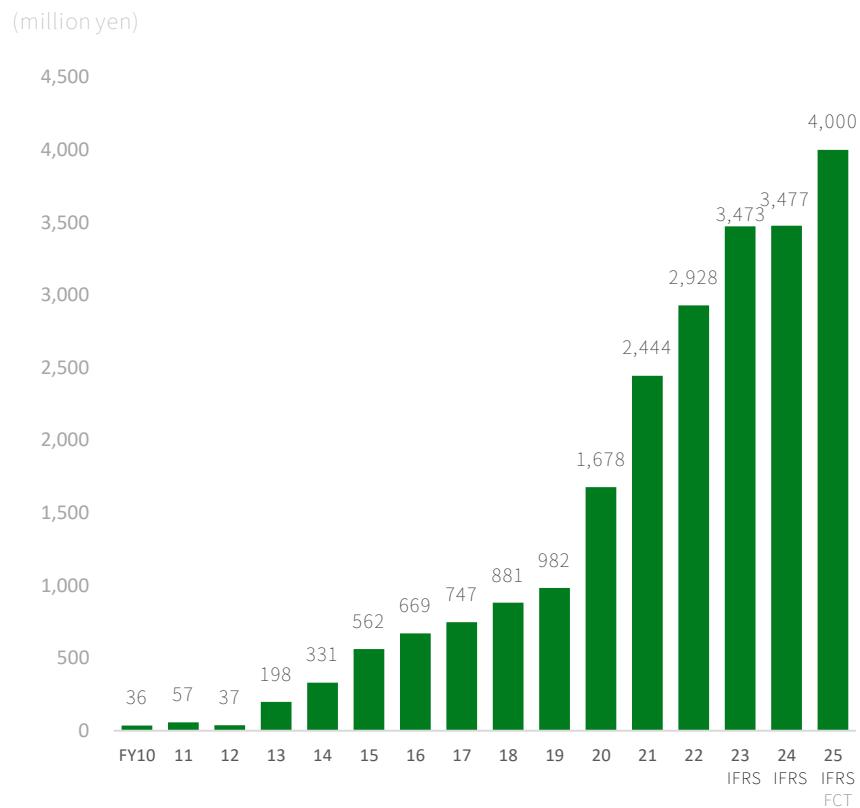
For FY2025, a total of 616,400 shares (800 million yen) have been repurchased as of December 11, 2025.

- Planning for 13 consecutive years of sales and profit increase

Net Sales



Operating Profit



Business Results

LITALICO Segments

Vocational Welfare



LITALICO Works (Welfare)



HumanGrow

Child Welfare



LITALICO Junior (Welfare)

Platform



LITALICO Development Navi



LITALICO Work Navi



LITALICO Carrer



(Billing Software)



(Nursing Care Software)



Overseas



Others



LITALICO Junior (Private)



LITALICO Wonder



LITALICO Segments

Vocational Welfare



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(Welfare)



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LITALICO Carrer

かんたん
請求ソフト

(Billing Software)

かんたん
介護ソフト

(Nursing Care Software)



Overseas



Others



LITALICO Junior (Private)



LITALICO Wonder





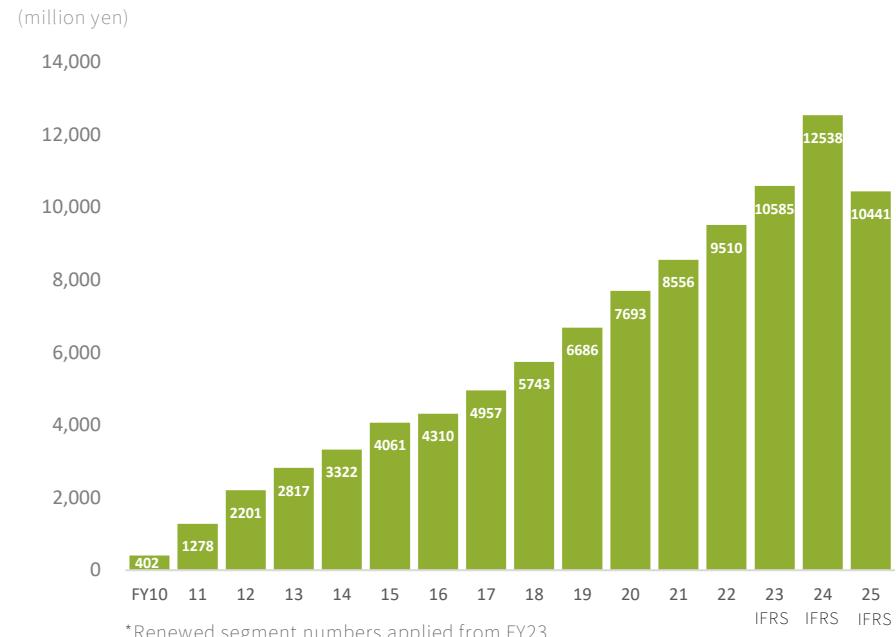
LITALICO Works
(Welfare)



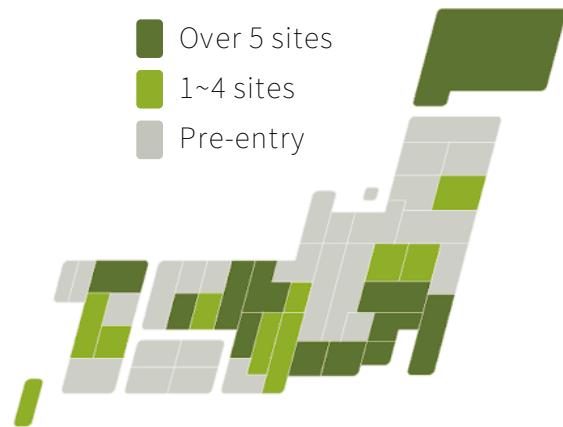
- Two facilities were launched as planned. 163 facilities (LW: 158, HG: 5)
- Sales growth due to impact from site launches in FY2024. Marketing investment, measures for personnel training, and investment towards measures for enhancement of corporate culture were conducted. In H2, we will continue with our investments, including recruitment of staffs for new site launches in the next fiscal year and onward. 20 or more numbers of facilities are planned to be launched in FY2026.
- 1,964 total job placements in H1, and its pace remains elevated at a high level.

*LW=LITALICO Works, HG=HumanGrow

Vocational Welfare Service Sales



LITALICO Group Facilities



LITALICO Segments

Vocational
Welfare



LITALICO Works
(Welfare)



HumanGrow

Child
Welfare



LITALICO Junior
(Welfare)

Platform



LITALICO Development Navi



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LITALICO Carrer



Overseas



Others



LITALICO Junior (Private)



LITALICO Wonder



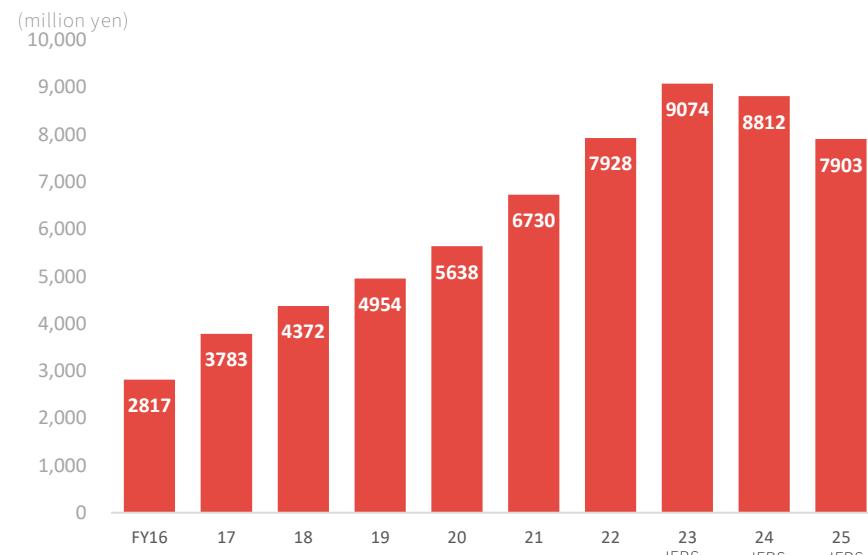


LITALICO Junior
(Welfare)

- Facility operation rate stabilized and sales and profit grew as planned, due to a return to short-duration support program.
- Site launches are progressing. 18 facilities were opened in Q3, reaching a total of 185 facilities.
- Investment was implemented towards measures for corporate culture enhancement, etc.
- As recruitment progressed steadily, 19 facilities are planned to be launched in FY2025. (The former plan was 18 facilities.)



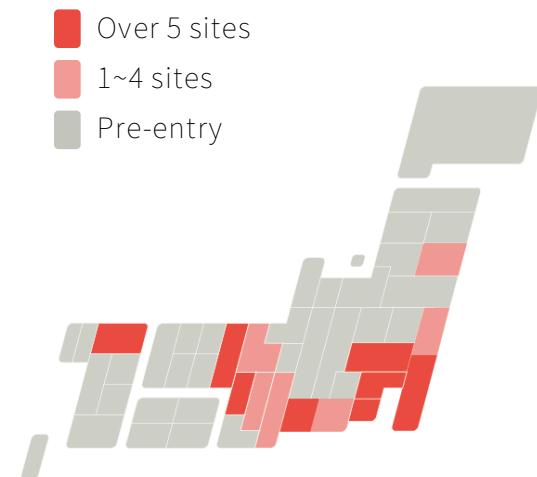
Child Welfare Service Sales



*Renewed segment numbers applied from FY23

*The above figures represent current sales from continuing operations and differ from figures disclosed in prior years.

LITALICO Group Facilities



LITALICO Segments

Vocational
Welfare



LITALICO Works
(Welfare)



HumanGrow

Child
Welfare



LITALICO Junior
(Welfare)

Platform



LITALICO Development Navi



LITALICO Work Navi



LITALICO Carrer



(Billing Software)



(Nursing Care Software)



Overseas



Others



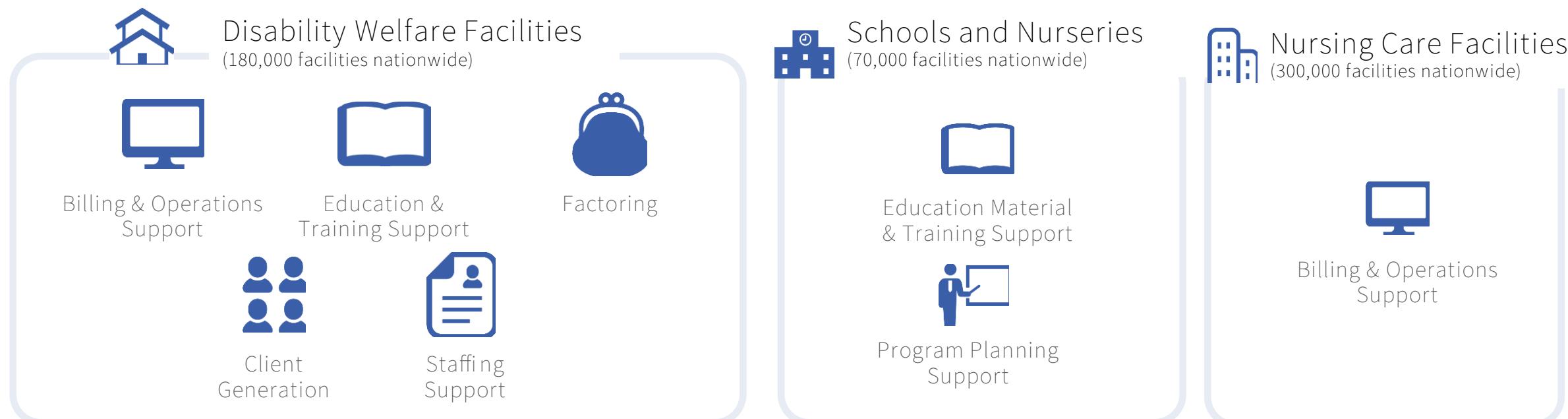
LITALICO Junior (Private)



LITALICO Wonder



- Operates matching media for service users and providers, and provides DX support SaaS services for facilities.
- Currently operates services for disability welfare facilities, schools & nurseries, and nursing care fields.
- Conducts sequential expansion of product offerings with increasing added value.
- Contributes to industry-wide quality enhancement through various data accumulation and utilization, such as facility operation information.





LITALICO
Development Navi



LITALICO
Work Navi



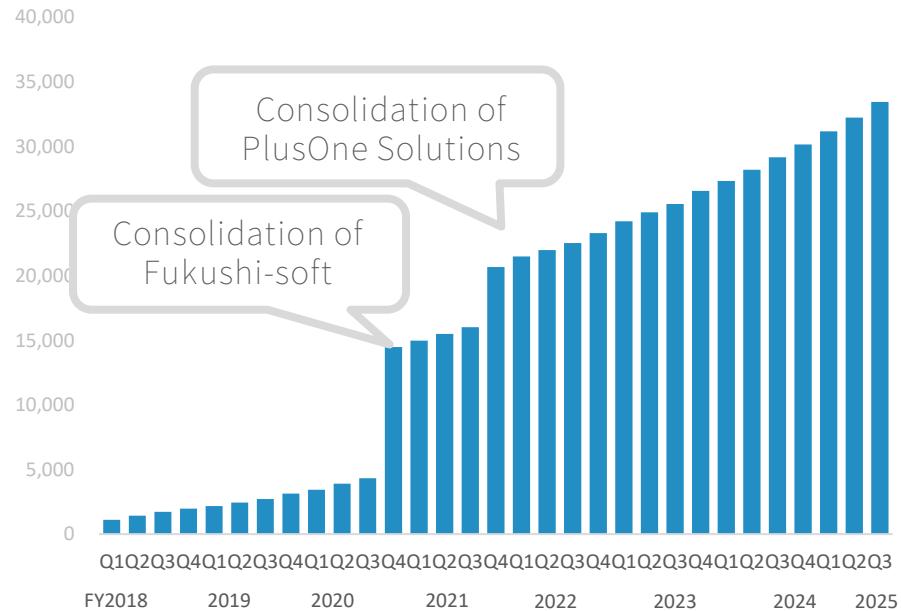
LITALICO Career

かんたん
請求ソフト
(Billing Software)

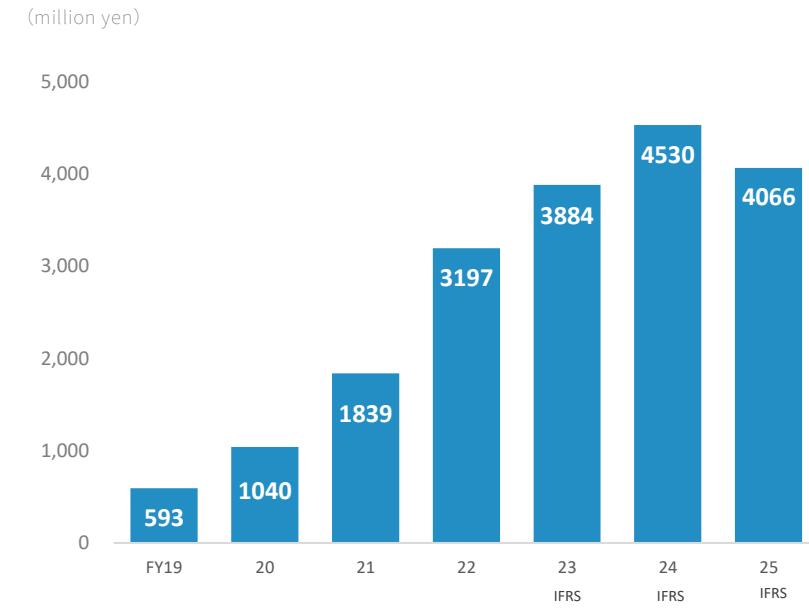
かんたん
介護ソフト
(Nursing Care Software)

- 33,448 facilities contracted as of the end of Q3 of FY2025. Steady acquisition of new contract.
- Continuous enhancement of sales ability is planned in order to accelerate the acquisition pace of contracted offices.

Platform Business Subscription Contracts



Platform Sales



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

LITALICO Segments

Vocational
Welfare



LITALICO Works
(Welfare)



HumanGrow

Child
Welfare



LITALICO Junior
(Welfare)

Platform



LITALICO Development Navi



LITALICO Work Navi



LITALICO Carrer



(Billing Software)



(Nursing Care Software)



Overseas



Others



LITALICO Junior (Private)



LITALICO Wonder





LITALICO's Development Policies in the U.S.

- As in Japan, it aims to provide a comprehensive B-C service for the targeted person and its family.
- This will be provided by DDCN, a service provider which has provided significant support to individuals with severe disabilities, located in Nebraska, U.S.
- The overseas business will proceed with the service expansion and strengthening service lineup in Nebraska for persons with severe behavioral disorder.
- Additional investment was determined in May 2025, to launch facilities for people who need more urgent support. We are moving towards the commencement of operation during FY2025.

Overseas Performances

(Unit: Million yen)

	FY2024	FY2025 Q1-Q3
Net Sales	2,840*	2,793
Segment Profit	755*	666

*Performance for the nine months in FY2024

LITALICO Segments

Vocational
Welfare



LITALICO Works
(Welfare)



HumanGrow

Child
Welfare



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(Welfare)

Platform



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LITALICO Work Navi



LITALICO Carrer



(Billing Software)



(Nursing Care Software)



Overseas



DDCN
DEVELOPMENTAL DISABILITY
CENTER OF NEBRASKA

Others



LITALICO Junior (Private)



LITALICO Wonder



- Increased sales by 7% YoY.



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 opening in FY2025.



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

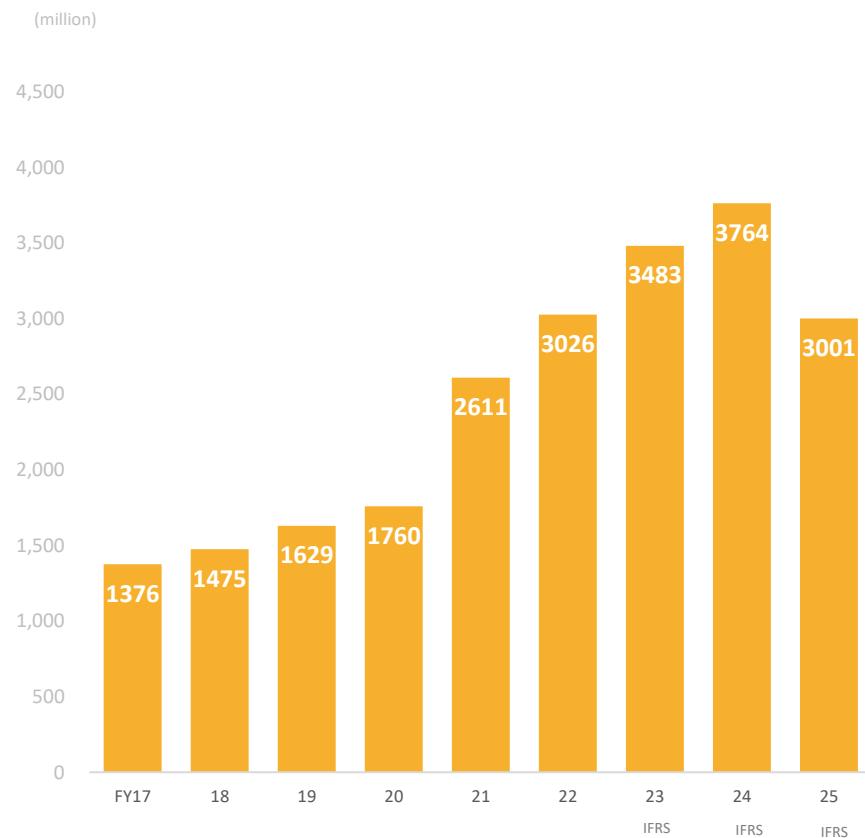


On-site and remote programming classes for children, designed to develop creativity through building games and robots. One facility is opening in FY2025.

Newly consolidated entities

- 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.



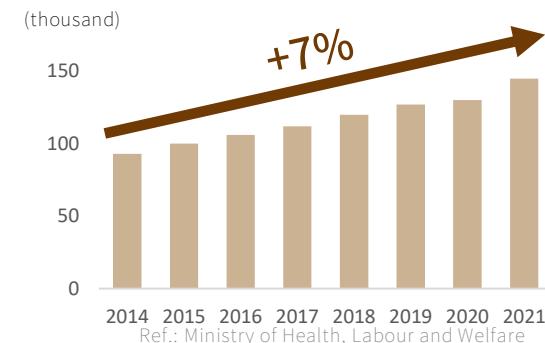
► We aim to continue business expansion to support individuals with special needs throughout their life.

- “LITALICO Residence Inogashira-koen,” a group home for individuals with severe disabilities, has opened in May 2025.
- Shortage of group homes persists especially for individuals with severe disabilities in metropolitan areas, due to reasons such as a difficulty to secure property and staffs with sufficient knowledge for providing support.
- It has reached the capacity of 10 people. Four facilities are planned to be launched in FY2026.

Description of Group Homes

- A disability welfare service defined by the “Services and Supports for Persons with Disability Act.”
- A home for individuals with disabilities to live together, by receiving living support and nursing care provided by resident care workers, in accordance with the care plans individualized for each resident.

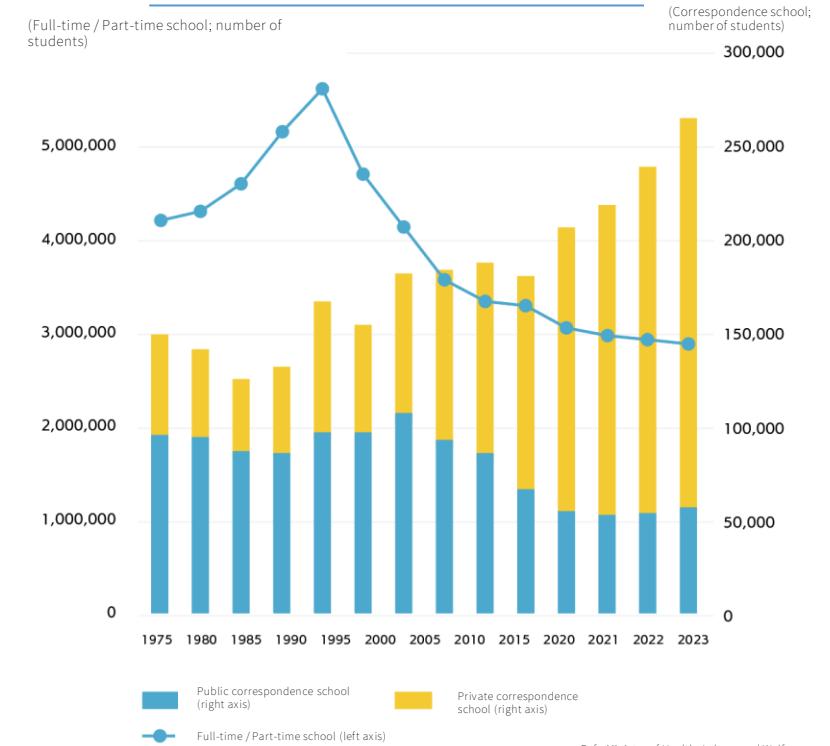
Group Home Users



- A school which provides support for daily life and education/career option in accordance with each individual's characteristics.
- “LITALICO High School” has opened in April 2025.



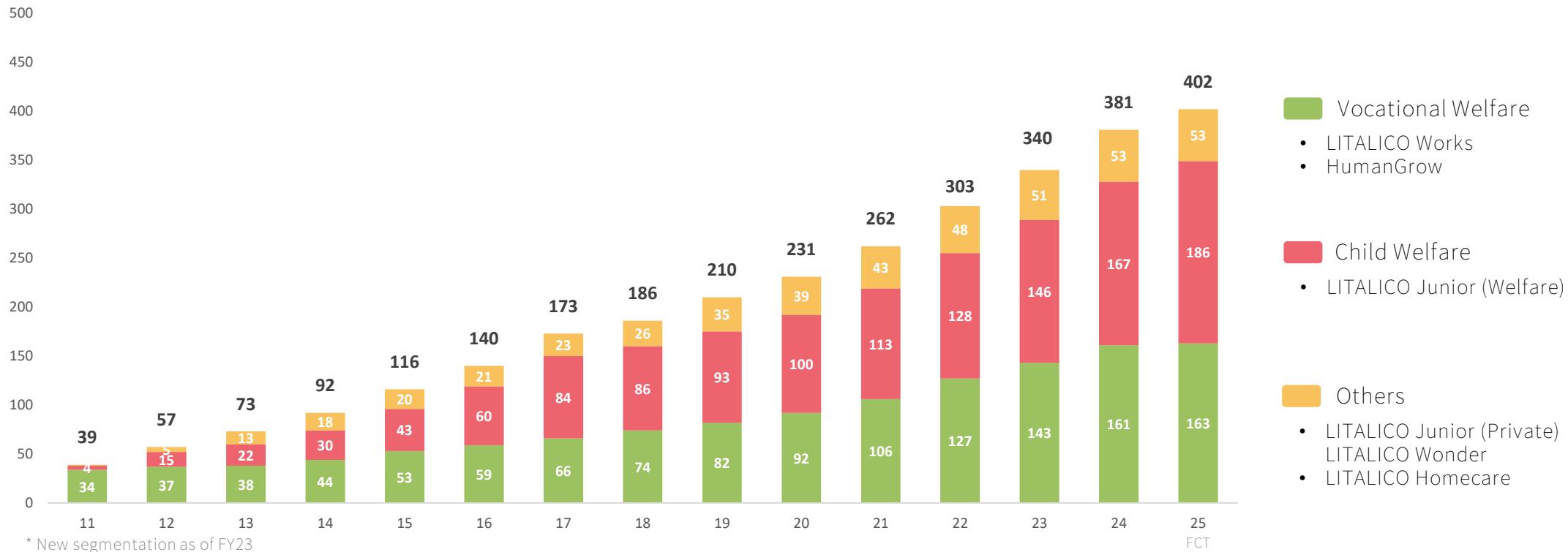
Number of students in correspondence course high school



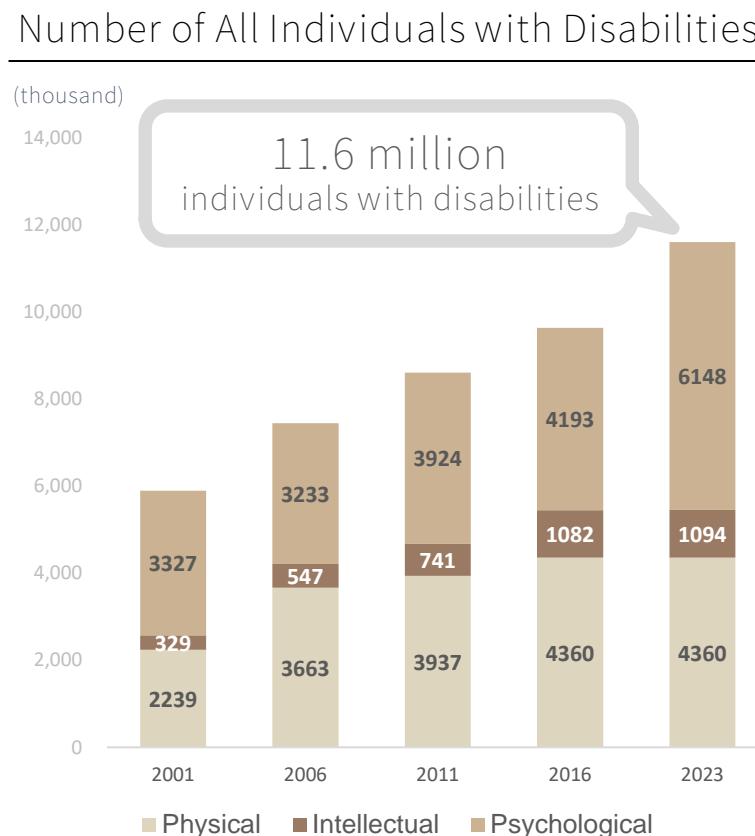
Ref.: Ministry of Health, Labour and Welfare

Reference Materials

- Total of over 400 sites planned for FY2025.

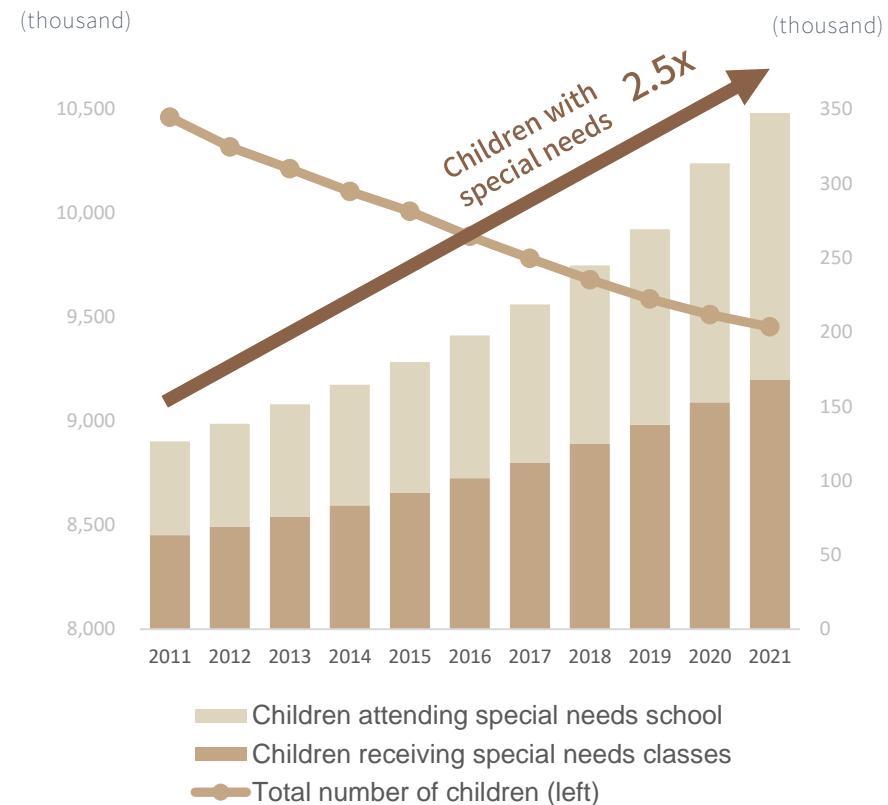


- Number of individuals with disabilities continue to increase, with more children attending special needs classes in addition to normal school

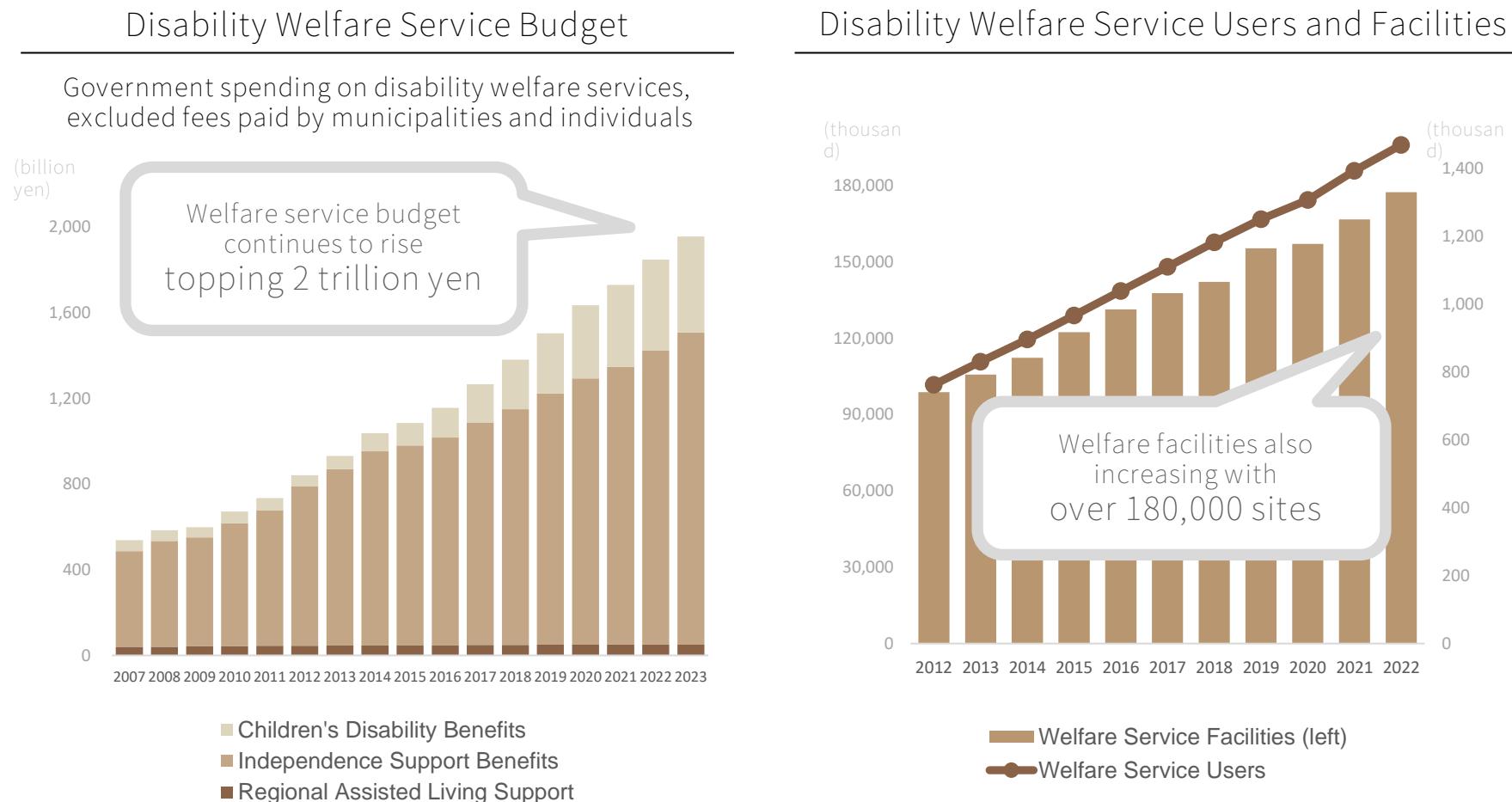


*Ref: White Paper; Cabinet Office, Government of Japan

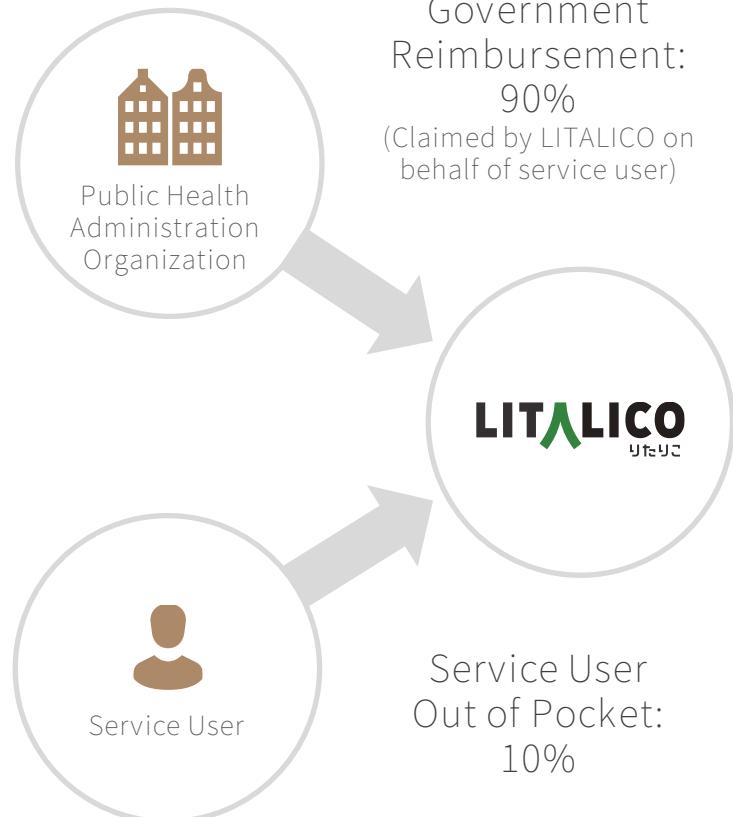
Children with Developmental Disorders
Receiving Special Needs Schooling (Grades 1~9)



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



* Ref: Ministry of Health, Labour and Welfare



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

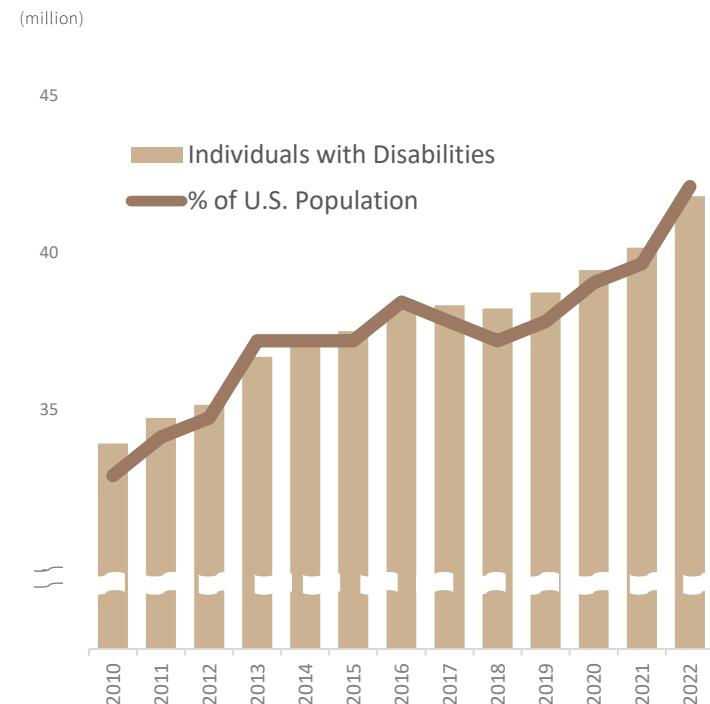
	<u>Yr 3 onwards</u>
A. # of users (2yr total):	40
B. # of users with 6month retention:	28
C. Job Retention Rate :	71%
D. Basic Reimbursement Units :	1,210

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.

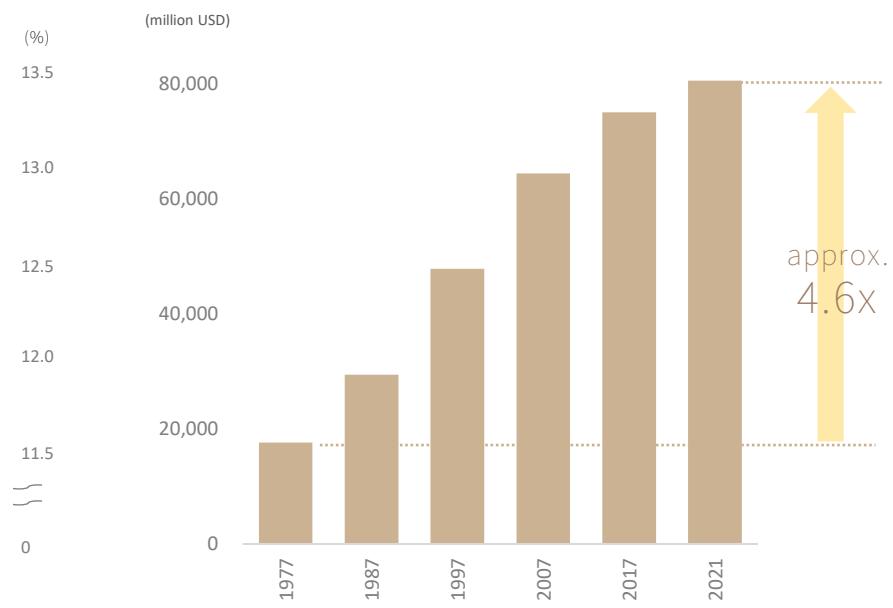
* Final service reimbursement units include additions to the above units, such as regional provisions.

- The 2022 U.S. census estimates more than 45 million individuals with hearing, vision, cognitive, ambulatory, self-care, and 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.

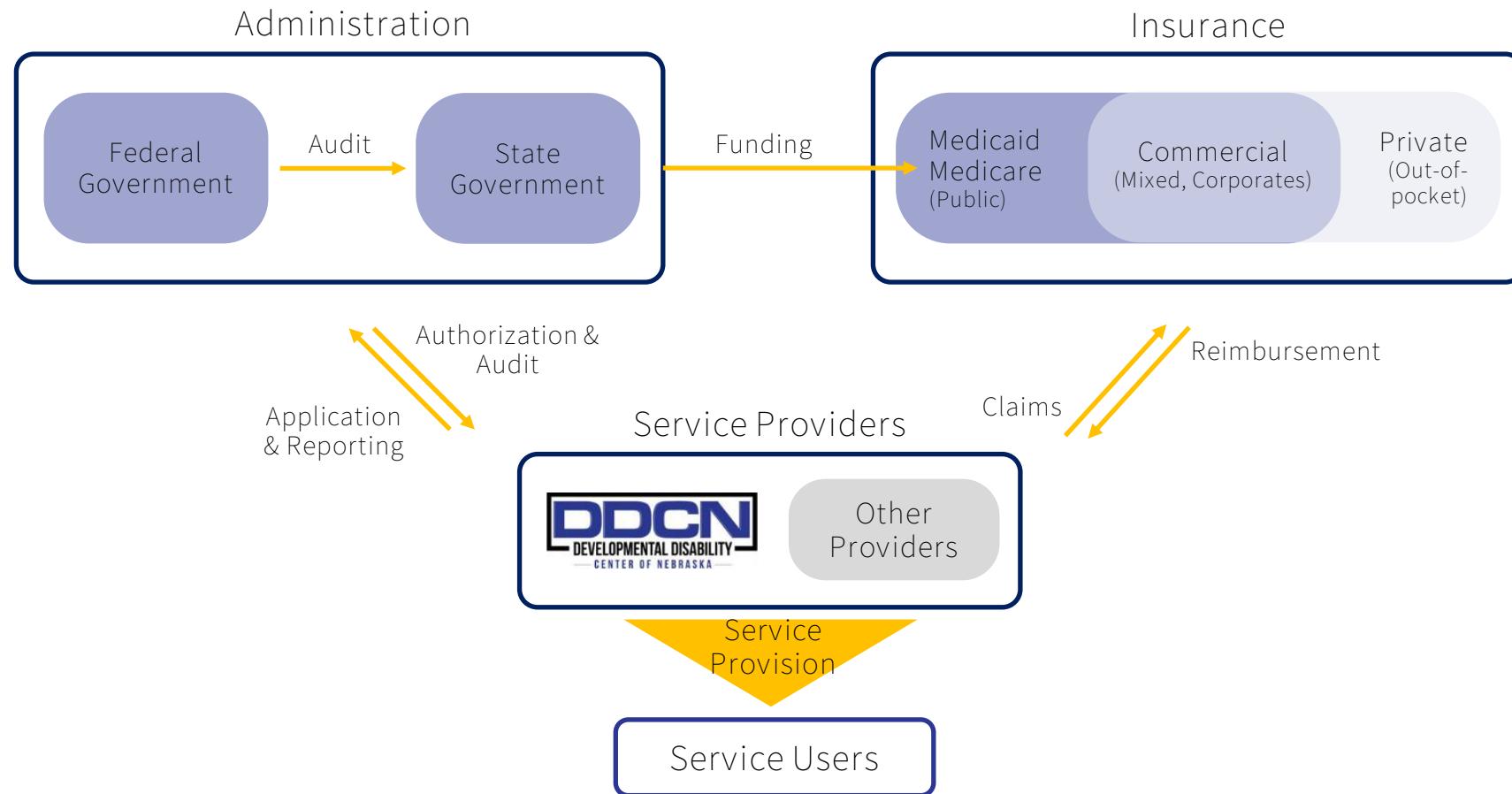


IDD Service Spending in the U.S.



* Ref: University of Kansas, Includes Waiver, ICF/ID & related Medicaid, non-Medicaid spending

* IDD: Intellectual and Development Disabilities



- ▶ All disability services provided by DDCN are publically funded

Vocational Training

- Job Placements as of the end of December 2025: 1,964

Number of Employee

• Vocational Welfare Segment:	1,439
• Child Welfare Segment:	1,967
• Platform Segment:	424
• Overseas Segment:	241
• Others Segment:	824

Female Employees

- Middle and Upper Management ratio: 36.3%
- Compensation vs. males: 56.9% (exclude. upper management)

Child Welfare

- Service Users as of the end of December 2025: 13,164

LITALICO Wonder

- Service Users as of the end of December 2025: 5,075

NPS Scores¹ (As of March 2025)

- LITALICO Works: 13.0
- LITALICO Junior: 19.9

¹ Evaluation towards LITALICO services overall; average across all facilities

NPS: Net Promoter Score
Client loyalty index

[-100 to +100] higher the better

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 124 employees)
- Abolition of restrictions around maintaining multiple jobs to promote freedom in working styles, even during maternity leave (currently utilized by 523 employees)
- Advocating maternity leave for male employees (so far taken by 68% of applicable employees) to accommodate life cycles of 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



CCC B BB BBB A AA AAA

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

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