



April 17, 2026

Company: LITALICO Inc.
Representative: Atsumi Hasegawa, Representative Director and President
Listed Exchange: Tokyo Prime 7366
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Notice Regarding Recognition of Extraordinary Loss (Loss on Extinguishment of Shares of Subsidiary in Connection with Absorption-Type Merger) in Non-Consolidated Financial Statements

As announced in the “Notice Regarding Absorption-Type Merger of Consolidated Subsidiary (Simplified Merger / Short-Form Merger)” dated September 1, 2025, LITALICO Inc. (the “Company”) absorbed Plus One Solutions Inc., then a wholly owned subsidiary of the Company, effective November 1, 2025.

As a result of the accounting treatment for this merger, the Company expects to record an extraordinary loss (loss on extinguishment of shares of subsidiary in connection with the merger) in its non-consolidated financial statements, as described below. There will be no impact on the Company’s consolidated financial results.

1. Details of the Extraordinary Loss

On the effective date of the merger (November 1, 2025), the difference between the assets and liabilities succeeded from Plus One Solutions Inc. and the book value of the shares of Plus One Solutions Inc. held by the Company will be recorded as an extraordinary loss in the Company’s non-consolidated financial statements as a loss on extinguishment of shares of subsidiary in connection with the merger.

(1) Amount of extraordinary loss: 140 million yen

(This amount has been calculated based on information currently available and may differ from the actual amount.)

(2) Date of recognition: November 1, 2025 (the effective date of the merger)

2. Impact on Consolidated Financial Results

This extraordinary loss will be eliminated in the consolidated financial statements and therefore will have no impact on the Company’s consolidated financial results for the fiscal year ending March 31, 2026.

End.