March 12, 2025

Company:	LITLALICO Inc.
Representative:	Atsumi Hasegawa, Representative Director and President
Listed Exchange:	Tokyo Prime 7366
Contact:	Sho Nochi, IR Manager (tel: 03-5704-7355)

Notice Regarding the Transfer (Sale) of Shares Involving a Change in Subsidiaries

LITALICO Inc. (the "Company") hereby announce that the decision has been made as of today to transfer all shares of nCS Inc.

1. Reason for the Transfer

Under the vision of "Creating a Society without Obstacle," LITALICO Group has been providing services nationwide at more than 400 locations to support the employment of persons with disabilities and the education of children with disabilities. In addition, by leveraging the know-how accumulated through operating these facilities, LITALICO Group is expanding its internet platform services in the field of disability welfare.

nCS Inc. operates "Rehab Day Service nagomi," a rehabilitation day service specialized in functional training, primarily in Tokyo. It offers support to individuals whose physical functions have declined due to aging or illness, by providing a unique rehabilitation program aimed at "restoring their ability to live independently."

LITALICO Group has been reviewing the optimal allocation of its management resources to further strengthen its core business, the disability welfare services, both domestically and internationally.

As a result, the Company has decided that a share transfer is the best option for both nCS Inc. and LITALICO Group, to allow nCS Inc. to concentrate solely on its business growth while enabling LITALICO Group to focus on enhancing its disability welfare services.

2. Overview of the Subsidiary to be Transferred (nCS Inc.)

(1)	Company Name	nCS Inc.		
(2)	Location	16-4, Minami-ikebukuro 2-chome, Toshima-ku, Tokyo		
(3)	Representative	President and CEO – Yoshiyuki Ogawa		
(4)	Business	Operation of day services and in-home bathing services under the Long-Term Care Insurance Act, as well as franchise (FC) operations		
(5)	Capital	JPY 9 million		
(6)	Establishment	April 1, 2009		
(7)	Fiscal Year End	March 31*		
(8)	Major Shareholders	100% owned by LITALICO Inc.		
(9)	Relationships Between the Parties			
	Capital Relationship	Wholly-owned subsidiary of LITALICO Inc.		
	Personnel Relationship	Secondment of Company employees		
	Transaction Relationship	Financial loans, outsourcing, employee secondment, etc.		
(10)	Financial Performance and Fiscal Condition for the Past Three Fiscal Years (unit: JPY1K)			
	Fiscal Year End	FY Sep 2022	FY Sep 2023	FY March 2024*
	Net Assets	169,598	229,761	326,503
	Total Assets	1,009,155	1,024,478	1,075,223
	Net Assets per Share	848	1,149	1,633
	Sales	1,834,267	2,018,774	1,075,673
	Operating Profit	165,367	162,697	130,834
	Ordinary Profit	156,523	181,718	156,123
	Net Income	154,342	60,163	96,742
	Net Income per Share	772	301	484

* Note: The fiscal year end has been changed from September 30 to March 31.

3. Overview of the Transferee

(1)	Company Name	E-Life Group Inc.
(2)	Location	16-4, Minami-ikebukuro 2-chome, Toshima-ku, Tokyo
(3)	Representative	President and CEO – Yoshiyuki Ogawa
(4)	Business	Operation of day services and in-home bathing services under the Long-Term Care Insurance Act, as well as franchise (FC) operations
(5)	Capital	JPY 50 million
(6)	Establishment	August 27, 1999
(7)	Major Shareholders and Shareholding Ratio	Yoshiyuki Ogawa, 100%
(8)	Relationship with the Company	No capital, personnel, or transaction relationships exist.
(9)	Applicability to Related Parties	None.

4. Number of Shares to be Transferred, Transfer Price, and Shareholding Status Before and After the Transfer

(1)	Number of Shares Owned Before the Transfer	200 shares
(2)	Number of Shares to be Transferred	200 shares
(3)	Transfer Price	JPY 800 million*
(4)	Number of Shares Owned After the Transfer	0 shares

* Note: In determining the sale price, dividends accrued during the holding period have been taken into account.

5. Schedule

(1)	Decision Date	March 12, 2025
(2)	Contract Signing Date	March 12, 2025
(3)	Execution Date of the Share Transfer	March 31, 2025 (planned)

6. Outlook

The impact of this transaction on the consolidated performance for the current fiscal year is expected to be negligible.

End.