November 2, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 [IFRS] (Abridged)

Listed Company Name: LITALICO Inc.
URL: https://litalico.co.jp/en/
Explanatory materials for financial results: Yes
Listed Exchange: Tokyo Stock Exchange (Ticker: 7366)
TEL: +813(5704)7355
Briefing on financial results: Yes
(For institutional investors and analysts)

Submission of Semi-annual Securities Report: November 12, 2026
Dividend payment commencement date: N/A
Representative: Atsumi Hasegawa, Representative Director and President
Main Contact: Sho Nochi, IR Manager

(Rounded to the nearest million yen)

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results

(% figures show year-on-year change)

	Net Sales		Operating Profit		Pre-tax Interim Profit		Interim Profit		Interim Profit Attributable to the Owners of the Parent		Total Comprehensive Interim Income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended September 30, 2026	22,102	19.6	2,826	37.0	2,756	46.1	1,821	47.3	1,821	47.3	1,636	42.0
Six months ended September 30, 2025	18,473	19.1	2,062	106.0	1,887	108.2	1,236	97.1	1,236	97.1	1,152	419.5

	Basic Interim Earnings per Share	Diluted Interim Earnings per Share
	Yen	Yen
Six months ended September 30, 2026	52.48	52.38
Six months ended September 30, 2025	34.77	34.70

(Note) During the fiscal year ended March 31, 2026, LITALICO have sold all shares of its two subsidiaries. Therefore, pursuant to item (5) of IFRS, these businesses have been classified as discontinued operations for the fiscal year ended March 31, 2026. Accordingly, net sales, operating profit, and pre-tax profit for the previous interim consolidated accounting period have been reclassified to amounts from continuing operations, excluding discontinued operations. Therefore, the year-on-year change for the six months ended September 30, 2025 is not stated above.

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Attributable to Owners of the Parent	Ratio of Equity Attributable to Owners of the Parent
	Million yen	Million yen	Million yen	%
Six months ended September 30, 2026	47,820	14,631	14,631	30.6
Twelve months ended March 31, 2026	43,796	14,360	14,360	32.8

2. Dividends

	Annual Dividends per Share				
	First Quarter End	Second Quarter End	Third Quarter End	Fiscal Year End	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	—	0.00	—	11.00	11.00
Fiscal year ending March 31, 2027	—	0.00			
Fiscal year ending March 31, 2027 (Forecast)			—	20.00	20.00

(Note) Revisions to forecasts of results recently announced: Yes

3. Forecast for the Consolidated Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

(% shows the rate of an increase or decrease compared to the previous year)

	Net Sales		Operating Profit		Profit Attributable to Owners of the Parent		Basic Earnings per Share
	Million yen	%	Million yen	%	Million yen	%	Yen
Full Year	45,500 to 46,000	19.0 to 20.3	5,800 to 6,300	26.7 to 37.7	3,500 to 3,900	27.8 to 42.4	102.12 to 113.79

(Notes) 1. Revisions to forecasts of results recently announced: Yes

2. Above forecast is based on information available as of the date of publication of this material. Actual results may differ due to various future factors.

※ Notes

(1) Material changes of scope of consolidation during the period: No

(2) Changes in accounting policies and accounting estimates:

(i) Changes in accounting policies required by IFRS: None

(ii) Changes in accounting policies other than in item (i) above: None

(iii) Changes in accounting estimates: None

(3) Number of shares issued (common stock)

(i) Number of shares outstanding at the end of the period (including treasury shares)	As of September 30, 2026	35,771,512	As of September 30, 2025	35,712,312
(ii) Number of treasury shares at the end of the period	As of September 30, 2026	1,646,568	As of September 30, 2025	1,004,379
(iii) Average number of shares during the period	As of September 30, 2026	34,275,039	As of September 30, 2025	35,542,949

(Note) Review procedures by certified public accountants or audit corporations on the attached interim consolidated financial statements: None

4. Qualitative Information on Financial Results

(1) Explanation of Businesses

Under the vision of “creating a society without obstacles,” LITALICO group has been developing businesses in the area of welfare for persons with disabilities since its establishment in 2005. Current services include learning, vocational training, living assistance and nursing care, provided at about 400 facilities nationwide. In addition, we are also expanding into general education fields such as computer programming. We are also developing internet platform-based services in the disability welfare field by utilizing the expertise we have cultivated through the operation of these facilities. With integration of services provided through facilities operated by the Company and platform-based business, we aim to provide higher quality services to more people through the realization of our vision.

Our group offers various services for individuals, including LITALICO Works, LITALICO Junior (Welfare), LITALICO Junior (Private), LITALICO Junior Visiting Care, LITALICO Wonder, LITALICO Life, LITALICO Residence, LITALICO Homecare, and LITALICO High School. Additionally, we operate LITALICO Development Navi, LITALICO Work Navi, and LITALICO Career, which are internet platform-based services for welfare facilities and its workers.

LITALICO Works is a vocational training and job placement service for people with disabilities, which provides training such as PC skills and resume creation, as well as coordination with corporate HR departments. Retention support after placement is also available. The legally mandated employment rate of persons with disabilities, first set at 1.6% in 1988, has been gradually raised to 2.7% as of July 2026, and the scope of obligation to employ persons with disabilities has been expanded in 2018 to include persons with psychiatric disabilities. As such, the societal demand for employment of disabled persons is becoming stronger each year. However, only 46.0% of companies in Japan had met the mandated employment rate as of 2025, leaving considerable room for expansion of our employment support services.

LITALICO Junior offers learning programs and lifestyle support tailored to the individual needs of each child. Children eligible to attend special needs classrooms in addition to their normal school classrooms continue to increase in elementary schools, junior high schools, and high schools across Japan, despite the overall declining number of children. With increasing social awareness regarding developmental disability, we believe the provision of individually tailored educational opportunities, such as the services provided by LITALICO, are becoming essential.

LITALICO Junior (Welfare) provides child development classrooms and after-school daycare services, as well as visitations to kindergartens, elementary schools and such to offer direct or indirect support.
LITALICO Junior (Private) especially offers short-term, intensive, and substantial educational programs, available both in-class and online.
In addition, LITALICO Junior Visiting Care provides nursing, rehabilitation, and developmental support services by using the home-visit care system.

LITALICO Wonder provides a learning space that nurtures the unique ingenuity of each child through creative projects that utilize technology such as programming and robotics, offered both in-class and online. Our exclusive ability to integrate human services know-how in formulating individualized learning programs is featured in this service. Demand continues to expand as subjects such as programming have become compulsory.

LITALICO Life provides information and life planning based on an individual's interests and needs. Utilizing the insights that we have gained from consulting with many families over the years, we are able to provide pertinent life planning advice for the child’s educational path, employment potential, and retirement funding, etc.

LITALICO Residence operates a day-time service support group home for people with severe disabilities, as a home for them to be safe, secured, and fulfilled at all hours.

LITALICO Homecare provides medical care and mental support delivered by clinical nurses and rehabilitation therapists who visit the patients' homes.

LITALICO High School operates a correspondence course support high school, which supports students' daily life and education/career option tailored to each of their characteristics.

LITALICO Development Navi operates a website platform, "LITALICO Hattatsu Navi," that provides essential information for families raising children with developmental concerns. Furthermore, LITALICO Development Navi provides services geared towards child welfare service facilities that supports children's growth. These services offer support in areas such as customer acquisition, operation and management, and human resources development. In addition, an online consultation service named "Development Navi PLUS" is also available for families with challenged children.

LITALICO Work Navi operates the employment information site, "LITALICO Shigoto Navi," where people with disabilities can search for their suitable employment opportunities and job assistance services. In addition, it provides user attraction support for other vocational training facilities, as well as recruitment agency services for corporates looking to hire persons with disabilities.

LITALICO Career provides services for people working in the welfare industry for persons with disabilities, who wish to change careers, as well as recruitment support service for welfare facilities. The number of welfare workers continue to increase yearly, and the demand for matching services between welfare facilities and workers is expected to rise going forward.

Furthermore, we have acquired Developmental Disability Center of Nebraska, LLC, an overseas service provider for individuals with severe disabilities, located in Nebraska, U.S.

LITALICO group operates 1) LITALICO Works business in the "Vocational Welfare" business segment to provide vocational welfare services, 2) LITALICO Junior (Welfare) and LITALICO Junior Visiting Care business in the "Child Welfare" business segment to provide child welfare services, 3) LITALICO Development Navi, LITALICO Work Navi, and LITALICO Career businesses in the "Platform" business segment to provide internet platform-based services for facilities and industry workers, and 4) businesses of Developmental Disability Center of Nebraska, LLC in the "Overseas" business segment. All four are reportable segments.

The results for each segment are as follows.

(2) Operating Results for the Six Months

Net sales and operating profit for the fiscal year ended March 2026 are the amounts from continuing operations, excluding discontinued operations (two subsidiaries that were excluded from the scope of consolidation in the fiscal year ended March 2026) pursuant to item (5) of IFRS.

(Unit: Million Yen)

Consolidated Results	Six months ended September 30, 2025 (Apr 1, 2025 to Sept 30, 2025)	Six months ended September 30, 2026 (Apr 1, 2026 to Sept 30, 2026)	Comparison	
Net Sales	18,473	22,102	+3,630	+19.6 %
Operating Profit	2,062	2,826	+764	+37.0 %
Interim Profit Attributable to Owners of the Parent Company	1,236	1,821	+585	+47.3 %

(Unit: Million Yen)

Segment Results		Six months ended September 30, 2025 (Apr 1, 2025 to Sept 30, 2025)	Six months ended September 30, 2026 (Apr 1, 2026 to Sept 30, 2026)	Comparison	
Vocational Welfare	Net Sales	6,863	8,440	+1,576	+23.0 %
	Profit	2,129	2,848	+719	+33.8 %
Child Welfare	Net Sales	5,101	6,245	+1,144	+22.4 %
	Profit	170	703	+534	314.4 %
Platform	Net Sales	2,717	3,413	+696	+25.6 %
	Profit	1,000	1,095	+96	+9.6 %
Overseas	Net Sales	1,813	2,041	+228	+12.6 %
	Profit	429	466	+37	+8.7 %
Others	Net Sales	1,978	1,963	−14	−0.7 %
	Profit	174	54	−121	−69.3 %

(3) Explanation of Operating Results

Vocational Welfare Segment

Vocational Welfare business launched 12 new sites, bringing the total to 183 facilities. While the pace of job placements remained elevated, the number of new users expanded steadily, bringing segment sales for the six months ended September 30, 2026 to 8,440 million yen (23.0% increase versus the same quarter of the previous year). Furthermore, the segment profit was 2,848 million yen (33.8% increase versus the same quarter of the previous year), as the Company absorbed proactive investments in human resources while improving the operation of the existing facilities.

Child Welfare Segment

The Child Welfare businesses launched 11 new sites, bringing the total to 195 facilities. The facility operation rate is stable due to a return to short-duration support program. While taking up advance payments for future site launches, which is focused at the beginning of the business year, segment sales for the six months ended September 30, 2026 was

6,245 million yen (22.4% increase versus the same quarter of the previous year), and segment profit was 703 million yen (an increase of 314.4% from the same quarter of the previous year).

Platform Segment

The Platform business continued to see steady acceleration in the pace of new contract acquisitions mainly for SaaS related products, while continuing with aggressive upfront investments such as a significant fortification of staffs. In addition, recruitment support services expanded at LITALICO Career. The result of segment sales for the six months ended September 30, 2026 was 3,413 million yen (25.6% increase versus the same quarter of the previous year), and segment profit was 1,095 million yen (9.6% increase versus the same quarter of the previous year).

Overseas

This segment develops overseas business mainly at Developmental Disability Center of Nebraska, LLC, an overseas service provider for individuals with severe disabilities. Although the depreciation amortization expenses increased due to the commencement of operation of new medium-sized facilities, the number of new users is increasing steadily, and the result of segment sales for the six months ended September 30, 2026 was 2,041 million yen (12.6% increase versus the same quarter of the previous year), and segment profit was 466 million yen (8.7% increase versus the same quarter of the previous year).

Others

The Others segment consists of LITALICO Junior (Private), LITALICO Wonder, LITALICO Life and other new businesses. Each business proceeded firmly, and we are continuing to invest in business expansion. The result of segment sales for the six months ended September 30, 2026 resulted in 1,963 million yen (0.7% decrease versus the same quarter of the previous year), and segment loss resulted in 54 million yen (69.3% decrease versus the same quarter of the previous year).

Overall, sales amounted to 22,012 million yen (19.6% increase versus the same quarter of the previous year), and operating profit was 2,826 million yen (37.0% increase versus the same quarter of the previous year), and interim pre-tax profit was 2,756 million yen (46.5% increase versus the same quarter of the previous year).
Furthermore, interim profit attributable to owners of the parent company was 1,821 million yen (47.3% increase versus the same quarter of the previous year).

5. Description of Financial Position

(1) Assets

Total assets at the end of the current fiscal year interim consolidated accounting period increased by 4,023 million yen versus the end of the previous consolidated fiscal year, to 47,820 million yen. This was mainly due to additional investments towards businesses and facilities, resulting in an increase of 3,157 million yen in tangible fixed assets and an increase of 771 million yen in goodwill.

(2) Debts

Total liabilities at the end of the current fiscal year interim consolidated accounting period increased by 3,762 million yen versus the end of the previous consolidated fiscal year, to 33,199 million yen. Main factors were an increase of 2,094 million yen in loans for the purpose of investing additionally towards businesses and facilities.

(3) Capital

Capital at the end of the current fiscal year interim consolidated accounting period increased by 261 million yen versus the end of the previous consolidated fiscal year, to 14,621 million yen. The main increases were 1,811 million yen in the profit attributable to owners of the parent company. The main decreases were 382 million yen due to dividend payments, 989 million yen due to the acquisition and disposal of treasury shares, and 185 million yen in exchange differences on translation of foreign operations.

7. Explanations Regarding Future Expectations Such As Consolidated Performance Forecast

In the major domestic businesses, performance has been strong, particularly in the vocational welfare segment, supported by increased utilization rates at existing facilities and other factors. In addition, the overseas segment is expected to outperform the initial forecast as a result of the commencement of operations at the new U.S. facility, which was not included in the initial forecast.

Based on these strong performance trends in our major businesses, we are actively making additional investments in the second half of the fiscal year to support further growth in the next fiscal year and beyond. These investments include accelerating new facility openings in the vocational welfare and child welfare businesses, and strengthening the sales structure and product development structure in the platform business.

Given the above, we have made an upward revision to our full-year forecast for net sales, operating profit, and profit attributable to the owners of the parent. As the amount of the increase in profit may vary depending on the timing and scale of the additional investments, as well as the performance of the new U.S. facility, the revised financial forecast is presented as a range.

Revision of the Full-year Consolidated Forecast for the Fiscal Year Ending March 2027 (April 1, 2026 - March 31,2027)

	Net Sales	Operating Profit	Profit Attributable to the Owners of Parent	Earnings per Share
Initial Forecast (A)	Million yen 44,000	Million yen 5,500	Million yen 3,300	Yen 95.82
Revised Forecast (B)	45,500 to 46,000	5,800 to 6,300	3,500 to 3,900	102.12 to 113.79
Amount of Change (B-A)	1,500 to 2,000	300 to 800	200 to 600	-
Change Rate (%)	3.4 to 4.6	5.5 to 14.5	6.1 to 18.2	-
(Reference) Previous Performance (Fiscal Year ended March 2026)	38,247	4,576	2,738	77.54

Disclaimer: This document is an abridged translation of the original Japanese version. The original Japanese version was prepared and disclosed by LITALICO in accordance with Japanese disclosure format. This document does not contain or constitute any guarantee of accuracy, and LITALICO will not compensate for any losses or damages arising from interpretations or actions taken based on this document. In the case of any discrepancies between the Japanese original and this document, the Japanese original is assumed to be correct.