September 14, 2026

To whom it may concern:

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Representative: Representative Director Group CEO Yuuki Matsubara
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Notice Concerning Recognition of Impairment Losses and Differences between Full-Year Consolidated Financial Forecast and Actual Results

Link-U Group Inc. (the "Company") hereby announces that it recognized an impairment loss on goodwill in its consolidated financial results for the fiscal year ended July 2026. As a result, differences have arisen between the full-year consolidated financial forecast for the fiscal year ending July 2026 announced on March 16, 2026 and the actual results announced today. The details are as follows.

1. Recognition of Impairment Loss on Goodwill

As a result of an impairment test conducted on goodwill related to Romanz Inc., a consolidated subsidiary of the Company, the Company recognized an impairment loss of ¥745 million on a portion of the goodwill in its consolidated financial results for the fiscal year ended July 2026. This was due to a review of the business plan following a failure to achieve the earnings performance anticipated at the time of the acquisition, mainly as a result of a reduction in transactions with major customers in its marketing business.

2. Differences between Full-Year Consolidated Financial Forecast and Actual Results

(1) Differences between the Full-Year Consolidated Financial Forecast and Actual Results for the Fiscal Year Ended July 2026 (August 1, 2025, to July 31, 2026)

	Revenue	Operating profit	Profit before tax	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	(Millions of yen) 4,900～ 5,100	(Millions of yen) 320～ 400	(Millions of yen) 300～ 380	(Millions of yen) 150～ 200	(Yen) 10.58～ 14.11
Actual results (B)	4,800	△383	△381	△555	△39.18
Amount of Change (B-A)	△300～ △100	△783～ △703	△761～ △681	△755～ △705	
Percentage Change	△5.9%～ △2.0%	△219.7%～ △195.8%	△227.0%～ △200.3%	△470.0%～ △377.5%	

Reference: Actual results for the previous fiscal year	4,835	326	308	147	10.44

(Reference)

- Adjusted operating profit
  Fiscal Year Ended July 31, 2026: JPY 403 million / Fiscal Year Ended July 31, 2025: JPY 282 million
- Share of profit of investments accounted for using equity method
  Fiscal Year Ended July 31, 2026: JPY 26 million / Fiscal Year Ended July 31, 2025: JPY 34 million

(Note)

Adjusted operating profit is calculated by adjusting operating profit for impairment losses, other income, and other expenses.

(2) Reasons for Differences

Operating profit and profit attributable to owners of parent were below the previous forecast, mainly due to the recognition of JPY 745 million in impairment losses on goodwill.

On the other hand, adjusted operating profit, which is calculated by adjusting operating profit for impairment losses, other income, and other expenses, was JPY 403 million, exceeding the previous fiscal year's result. This was attributable to the steady performance of the Company's core manga services business and production business. Going forward, the Company will continue to rebuild its management foundation through a "selection and concentration" approach and work to improve its profitability.