



September 1, 2025

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

Notice Regarding Absorption-type Merger of Consolidated Subsidiary (Simplified Merger and Short-form Merger)

LITALICO Inc. (the “Company”) hereby announces that it has resolved today to conduct an absorption-type merger (the “Merger”) of its wholly owned subsidiary, Plus One Solutions, Inc. Since the Merger involves the Company’s wholly owned subsidiary and falls under a simplified merger and a short-form merger, certain disclosure items and details have been omitted.

1. Purpose of the Merger

The purpose of the Merger is to further enhance the provision of high-quality management support services as a welfare platform operator by concentrating management resources.

2. Outline of the Merger

(1) Schedule

- Resolution approving the merger agreement: Today
- Execution of the merger agreement: Today
- Effective date of the Merger: November 1, 2025

Note: As the Merger qualifies as a simplified absorption-type merger under Article 796, Paragraph 2 of the Companies Act, a shareholders meeting will not be convened.

(2) Merger Method

The Merger will be conducted as an absorption-type merger, in which the Company will be the surviving company, and Plus One Solutions, Inc. will be dissolved.

(3) Merger Consideration

As the Merger involves a wholly owned subsidiary, no consideration will be delivered.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights of the Dissolving Company

Not applicable.

3. Overview of the Parties to the Merger

	Surviving Company (as of March 31, 2025)	Dissolving Company (as of March 31, 2025)		
Name	LITALICO Inc.	Plus One Solutions, Inc.		
Location	2-1-1 Kamimeguro, Meguro-ku, Tokyo	Hello Bldg. 4F, 1-32-7 Gusukuma, Urasoe-shi, Okinawa		
Representative	Atsumi Hasegawa, President and CEO	Atsumi Hasegawa, President and CEO		
Business Description	<ul style="list-style-type: none">• Employment support services under the Act on Comprehensive Support for Persons with Disabilities• Support services for children with disabilities under the Child Welfare Act• Internet platform services in the welfare sector	<ul style="list-style-type: none">• Development and sales of billing support systems for welfare service providers via the Internet		
Capital	JPY 528 million	JPY 4.5 million		
Date of Incorporation	April 1, 2020	May 22, 2018		
Number of Shares Issued	35,711,612 shares	850 shares		
Fiscal Year End	March 31	March 31		
Major Shareholders and Shareholding Ratios	1. Atsumi Hasegawa – 27.48% 2. Custody Bank of Japan, Ltd. (Trust Account) – 12.98% 3. The Master Trust Bank of Japan, Ltd. (Trust Account) – 6.58%	LITALICO Inc. – 100%		
Financial Position and Operating Results	IFRS (Consolidated, as of March 31, 2025)		Japanese GAAP (Non-consolidated, as of March 31, 2025)	
	Equity attributable to owners of parent	JPY 12,469 million	Net assets	JPY 177 million
	Total assets	JPY 32,724 million	Total assets	JPY 438 million
	Equity per share attributable to owners of parent	JPY 349.35	Net assets per share	JPY 209,240.97
	Revenue	JPY 33,214 million	Revenue	JPY 490 million
	Operating profit	JPY 3,477 million	Operating profit	JPY 65 million
	Profit before income taxes	JPY 3,208 million	Ordinary profit	JPY 65 million
	Profit attributable to owners of parent	JPY 2,402 million	Net income	JPY 43 million
	Basic earnings per share	JPY 67.27	Net income per share	JPY 51,167.02

4. Post-Merger Status

There will be no changes to the Company's name, location, representative, business description, capital, or fiscal year-end following the Merger.

5. Future Outlook

The impact of the Merger on the Company's consolidated financial results will be immaterial.

End.