November 2, 2026

FY2026 Q2 Earnings Presentation

LITALICO Inc.

[TSE Code: 7366]



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Financial Forecast Revision

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Revision of the Full-year Consolidated Forecast

Reasons for the Revision
・Our core business, particularly vocational welfare business, has been performing well, with both sales and profit progressing ahead of our initial plan.
・Based on the strong business performance, we are making additional upfront investments toward FY2027 and beyond.
・We also expect a certain level of financial contribution from the commencement of operations at new facilities for overseas business that was not included in the initial plan.

The year-end dividend forecast was also revised (increased) in accordance with the financial forecast revision.

IFRS

(million yen)

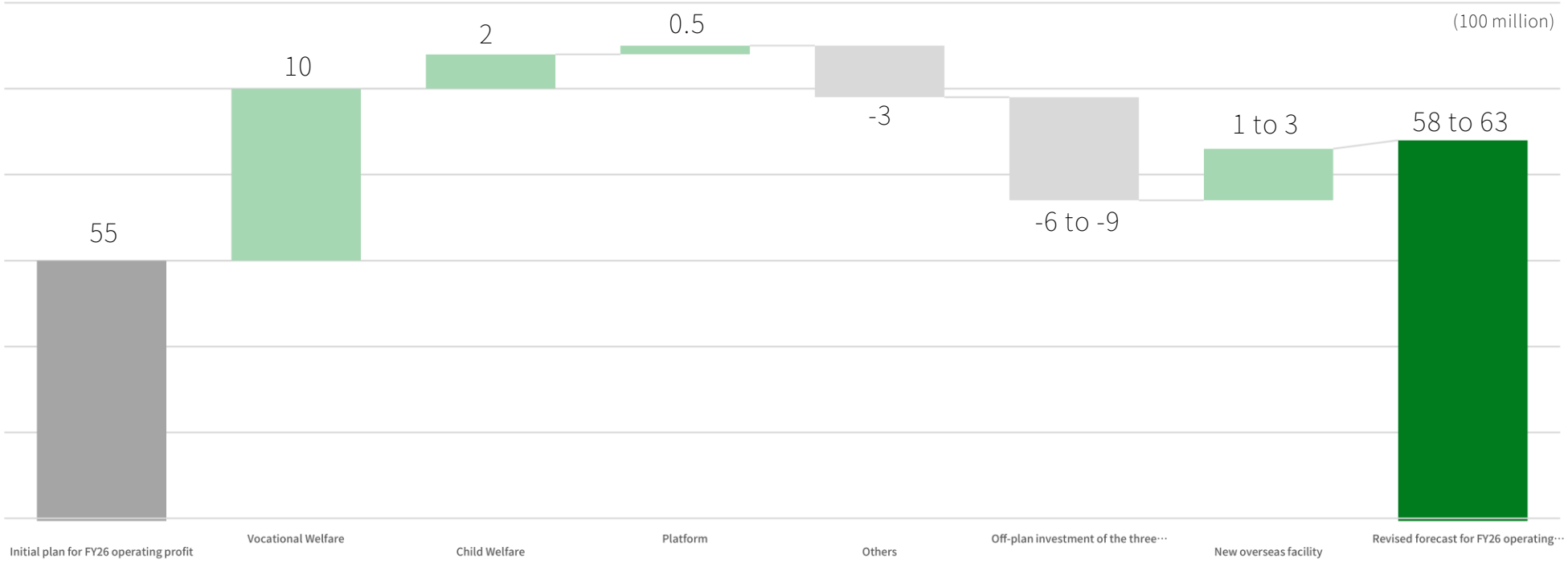
	FY2025 ACT	FY2026 Initial FCT	FY2026 Revised FCT	% YoY
Net Sales	38,247*	44,000	45,500 to 46,000	+ 19.0 to 20.3%
Operating Profit	4,576*	5,500	5,800 to 6,300	+ 26.7 to 37.7%
Profit Attributable to Owners of Parent	2,738	3,300	3,500 to 3,900	+ 27.8 to 42.4%
Year-end Dividend	11 yen	15 yen	20 yen	+ 82%

*Figures excluding discontinued operations pursuant to item no. 5 of IFRS

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Revision of the Full-year Consolidated Forecast

・Approximately 1 billion yen above plan in the vocational welfare business, and approximately 0.3 billion yen above plan in the child welfare and platform business.
・We are making upfront investments of approximately 600 million yen to 900 million yen, including acceleration of new store openings in the vocational welfare business and child welfare business from FY2027 onward, and strengthening of the sales structure and product development structure in the platform business.
・Given the uncertainty regarding the timing and scale of the additional investments, as well as the potential upside contribution from the new U.S. facility, the financial forecast has been disclosed as a range.



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Consolidated Financial Results

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- All core businesses performed smoothly, with particular strength in the vocational welfare business.
- Net sales and operating profit both outperformed the expectations at the beginning of the period.
- Due to strong business performance, we have revised our financial forecast upward.

IFRS

(million yen)

	FY2025 H1	FY2026 H1	% YoY
Net Sales	18,473*	22,102	+ 19.6%
Operating Profit	2,062*	2,826	+ 37.0%
Profit Attributable to Owners of Parent	1,236	1,821	+ 47.3%

*Figures excluding discontinued operations pursuant to item no. 5 of IFRS

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FY2026H1 Results by Segment

		Results (million yen) FY25H1	FY26H1	% YoY	Overview
Vocational Welfare	Sales	6,863	8,440	+23.0%	• Sales and profit growth due to the improvement of existing facilities' operation rate. • 27 facilities are planned to be launched in FY2026 (including 12 facilities launched in H1), in addition to seven facilities that were launched in September due to M&A. • Since newly opened facilities are also performing well, 40 facilities are planned to be launched in FY2027.
	Profit	2,129	2,848	+33.8%	
Child Welfare	Sales	5,101*	6,245	+22.4%	• 21 facilities are planned to be launched in FY2026 (including 11 facilities launched in H1). • Operation rate at the beginning of the period progressed smoothly, and profitability improved through long-duration support and expansion of visitation services. • In accordance with sales and profit growth, we will accelerate site launches in FY2027. • LITALICO Junior Visiting Care business was transferred from the others segment.
	Profit	170*	703	+534 mln. yen	
Platform	Sales	2,717	3,413	+25.6%	• There are a total of 38,045 contracted offices. • 3,952 contracted offices were newly acquired (+26% YoY). • Welfare recruitment business and media business grew rapidly, with a YoY increase of 42%.
	Profit	1,000	1,095	+9.6%	
Overseas	Sales	1,813	2,041	+12.6%	• Existing business progressed steadily with an additional acquisition of seven bed capacities. • Due to the commencement of operation of a new medium-sized facility (30 beds) in July, depreciation and amortization expenses increased. The number of users are increasing steadily.
	Profit	429	466	+8.7%	
Others	Sales	1,978*	1,963	-0.7%	• Sales for each business is proceeding firmly, and investment towards the new business development will be continued actively.
	Profit	174	54	-69.3%	

*Figures excluding discontinued operations pursuant to item no. 5 of IFRS

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Midterm Strategy

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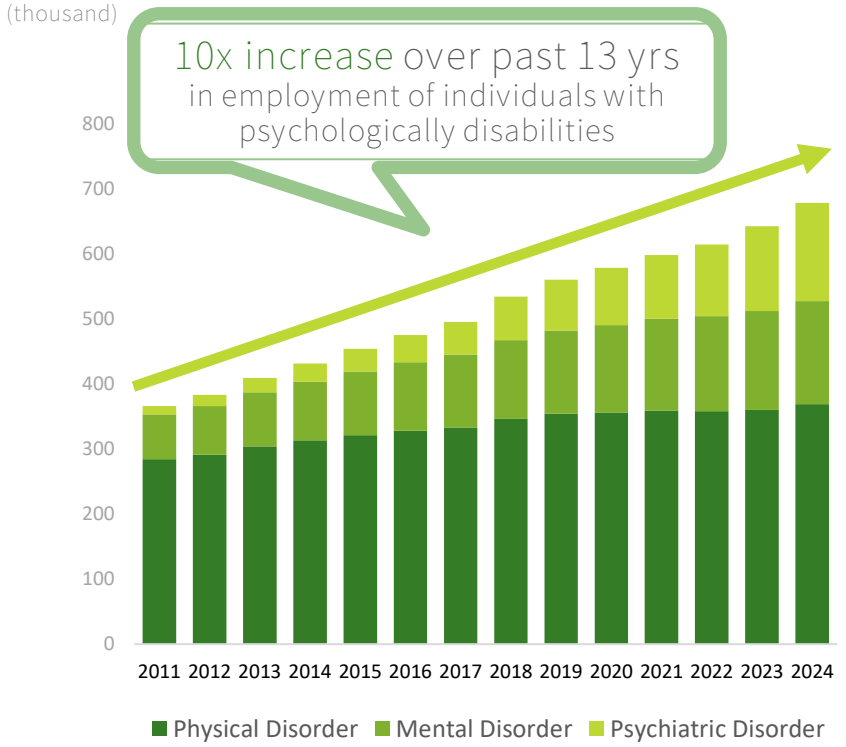
Creating an Obstacle-free Society

Obstacles are created by and within a society,
not by the unique capabilities of an individual.
Removal of societal obstacles leads to the creation of a civilization
that honors the felicity of all diverse life.

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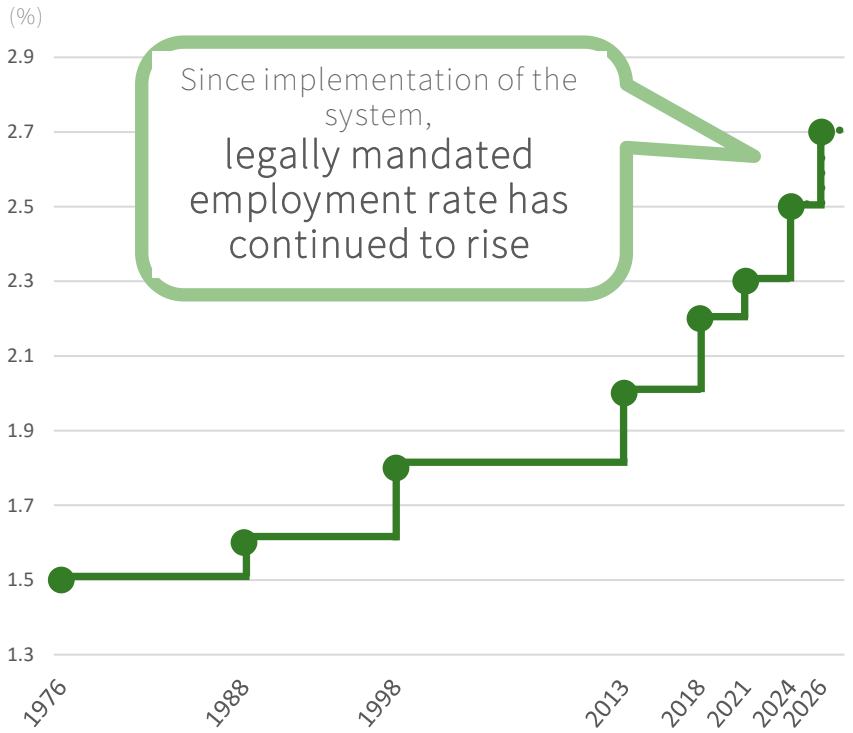
- The employment of individuals with disabilities is increasing, with legally mandated employment rate of 2.7%.

Employment of Individuals with Disabilities



Ref: MHLW

Legally Mandated Employment Rate



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Number of Welfare Service Users and Provider Facilities



▶ Disability welfare service users and providers continue to increase, resulting in increasing social needs. The government and municipalities' welfare service-related budget reached 4 trillion yen, which continues to expand at 8% annually.

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LITALICO'S STRATEGY

Services Across All Life Stages of Persons with Disabilities

Education

LITALICO Junior

LITALICO Wonder

LITALICO 高等学院

LITALICO 発達特性検査

- Early detection
- Diagnosis
- Education and therapy



Vocation

LITALICO Works

- Social participation

Lifestyle

LITALICO Life

LITALICO 相談支援

U.S. DDCN DEVELOPMENTAL DISABILITY CENTER OF NEBRASKA

LITALICO レジデンス

LITALICO ホームケア

- Dwelling
- Medical care
- Asset custody

B to C

Direct Support Business

Lifetime support services for persons with disabilities

LITALICO 発達ナビ
LITALICO Development Navi

LITALICO キャリア
LITALICO Career

LITALICO 仕事ナビ
LITALICO Work Navi

LITALICO 教育ソフト

かんたん請求ソフト
(Billing Software)

かんたん介護ソフト
(Nursing Care Software)

NursingNet Plus One

B to B

Platform Business

Platform services for social workers, service providers, and persons with disabilities

To become the No. 1 company in the world for supporting people with disabilities

Management Foundation Strengthening Policy	• Continuous investment for strengthening the consistency of corporate culture and development of human resources. • Business development focused on the LITALICO brand.
Investment Policy Regarding Business Growth	• Growth investment will be continued towards the maximization of mid- to long-term business values of existing core businesses. • While mainly developing the disability welfare sector, new businesses at surrounding sectors will also be developed selectively.
Financial and Capital Allocation Policy	• While prioritizing the growth investment, the measures for shareholder return will be strengthened in association with the stable profit growth. • Stable dividend increase and agile stock repurchase will be continued while maintaining financial health.

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Business Results

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LITALICO Segments

Vocational Welfare

LITALICO Works

Child Welfare

LITALICO Junior
(Standard Course / Home-visit Care)

Platform

LITALICO Development Navi

LITALICO Work Navi

LITALICO Career

かんたん請求ソフト
(Billing Software)

かんたん介護ソフト
(Nursing Care Software)

NursingNet Plus One

Overseas

DDCN DEVELOPMENTAL DISABILITY CENTER OF NEBRASKA

Others

LITALICO Junior (Private)

LITALICO Wonder

LITALICO Life

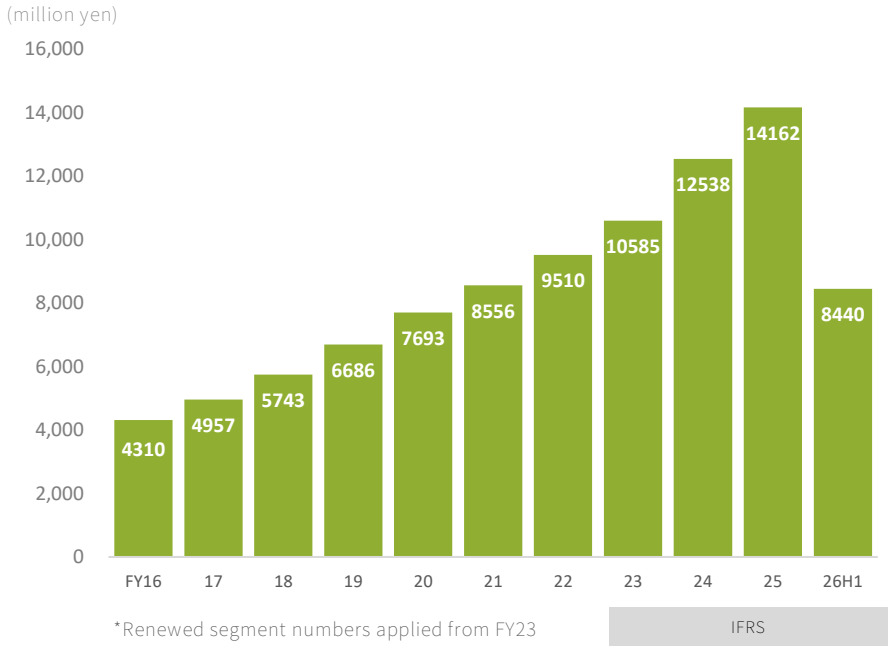
LITALICO Residence

LITALICO Works
(Welfare)

- Net sales were 8.44 billion yen (YoY increase of 23.0%), and operating profit were 2.85 billion yen (YoY increase of 33.8%).
- Sales and profit growth due to the improvement of existing facilities' operation rate.
- 27 facilities are planned to be launched in FY2026 (including 12 facilities launched in H1), in addition to seven facilities launched in September due to M&A.
- Since newly opened facilities are also performing well, 40 facilities are planned to be launched in FY2027.

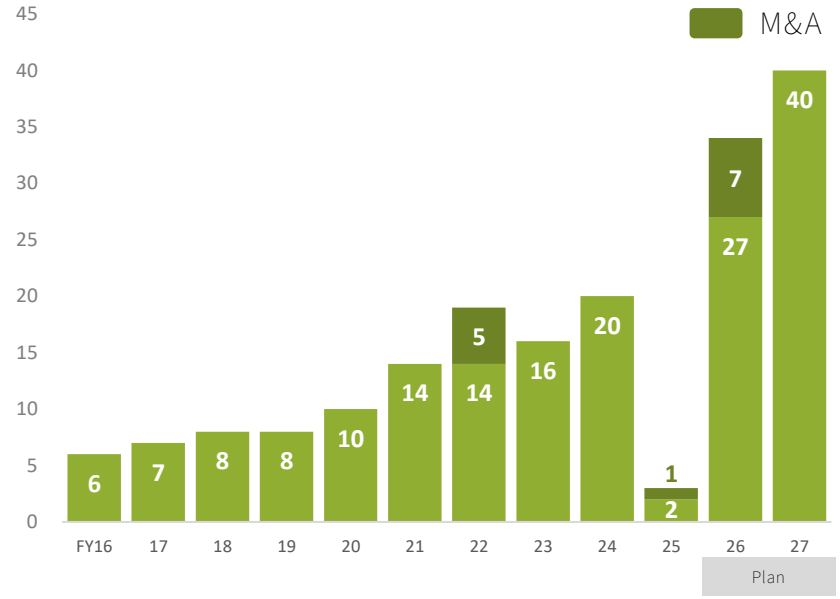


Vocational Welfare Service Sales



*Renewed segment numbers applied from FY23

Number of New Vocational Welfare Facilities Openings



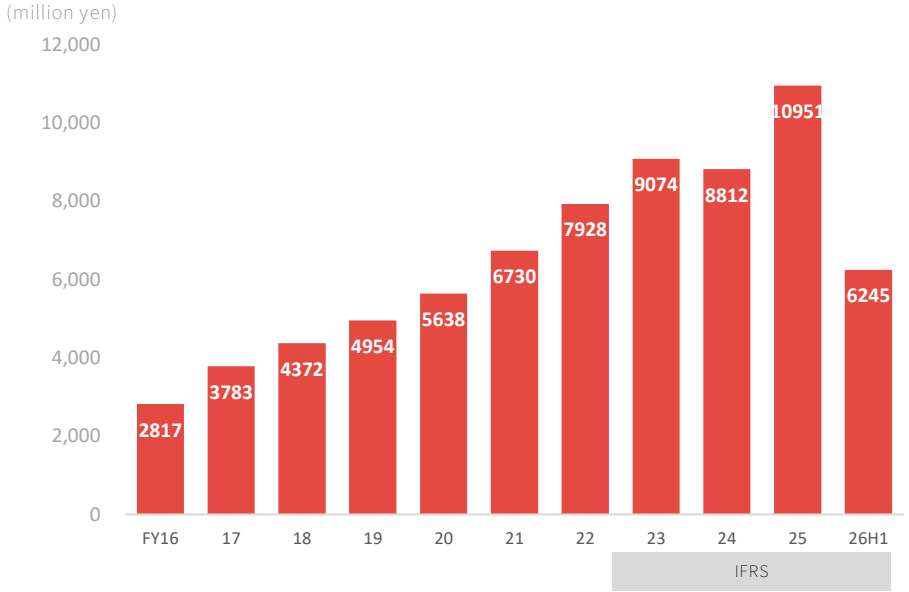
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LITALICO Junior
(Welfare)

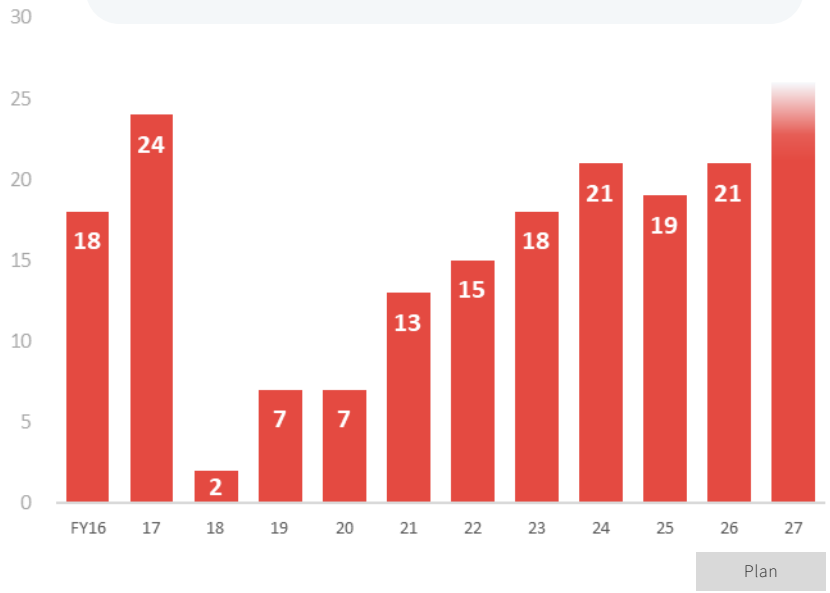
- Net sales were 6.25 billion yen (YoY increase of 22.4%), and operating profit were 700 million yen (YoY increase of 534 million yen).
- In addition to the smooth progression of the operation, profitability improved through long-duration support and expansion of visitation services.
- 21 facilities are planned to be launched in FY2026 (including 11 facilities launched in H1).
- In accordance with sales and profit growth, we will accelerate site launches in FY2027.
- LITALICO Junior Visiting Care business was transferred from the others segment.



Child Welfare Service Sales



Number of New Child Welfare Facilities Openings



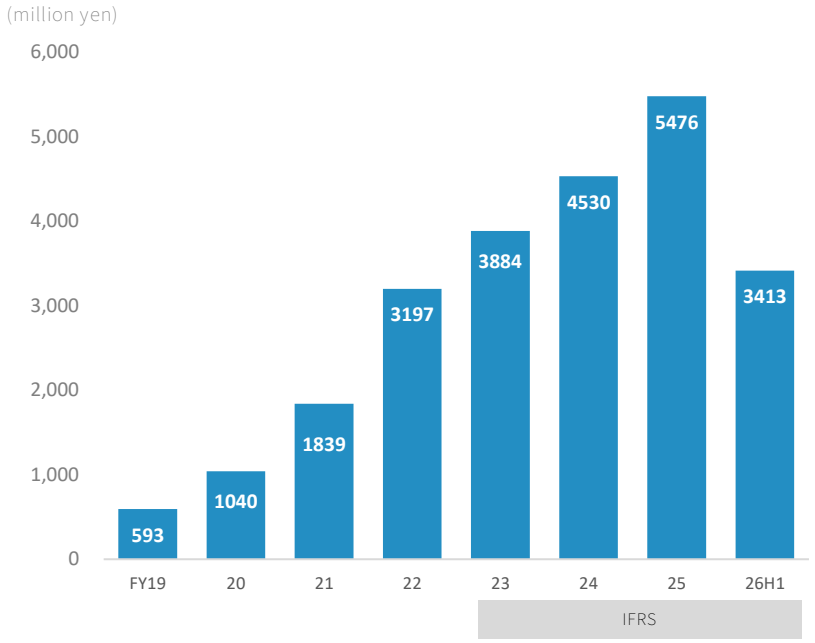
*Renewed segment numbers applied from FY23
*The above figures represent current sales from continuing operations and differ from figures disclosed in prior years.

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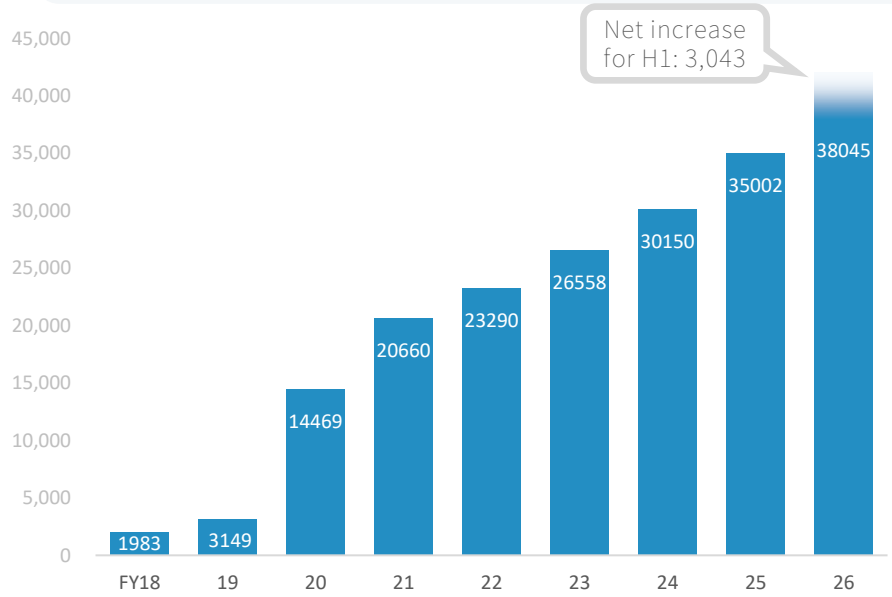
LITALICO 発達ナビ LITALICO 仕事ナビ LITALICO キャリア

- Net sales were 3.41 billion yen (YoY increase of 25.6%), and operating profit were 1.1 billion yen (YoY increase of 9.6%).
- It provides a matching media for users/workers, and SaaS services for facilities by utilizing the characteristics of direct support business.
- The number of contracted offices as of the end of FY2026 H1 was 38,045. The number of newly acquired contracted offices were 3,952, which progressed steadily (+26% YoY).
- Welfare recruitment business and media business grew rapidly, with a YoY increase of 42%.

Platform Business Sales



Number of Subscribed Contracted Offices for Platform Business



* Fukushi-soft inc. consolidated as of Jan 2021; Plus One Solutions consolidated as of Mar 2022.
* Facilities using other contract formats also exist.

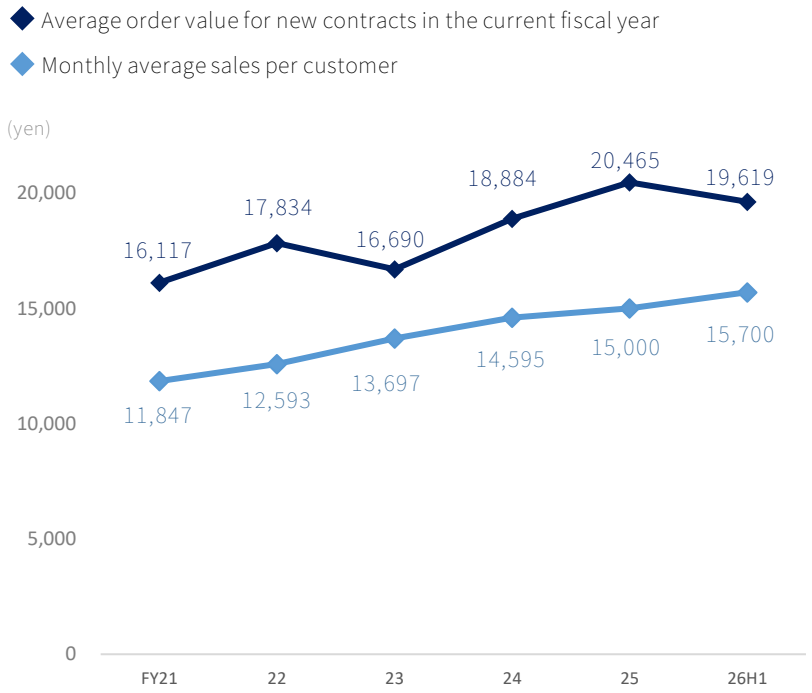
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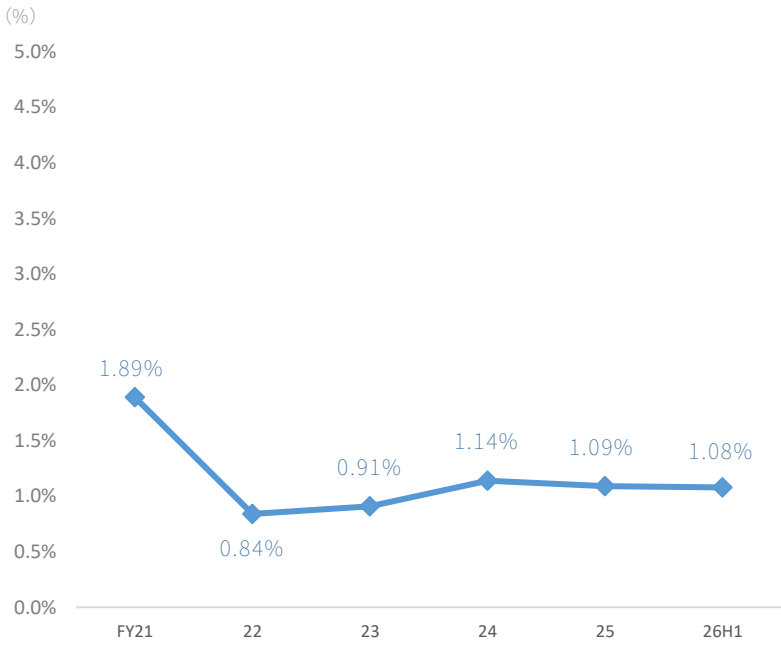
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- Monthly average sales per customer increased by 33% compared to FY2021.
- Monthly cancellation rate remained at approximately 1%, continuing to be stable at a low level.

New Orders Received for Major Products and Monthly Average Sales per Customer



Monthly Cancellation Rate for Major Products



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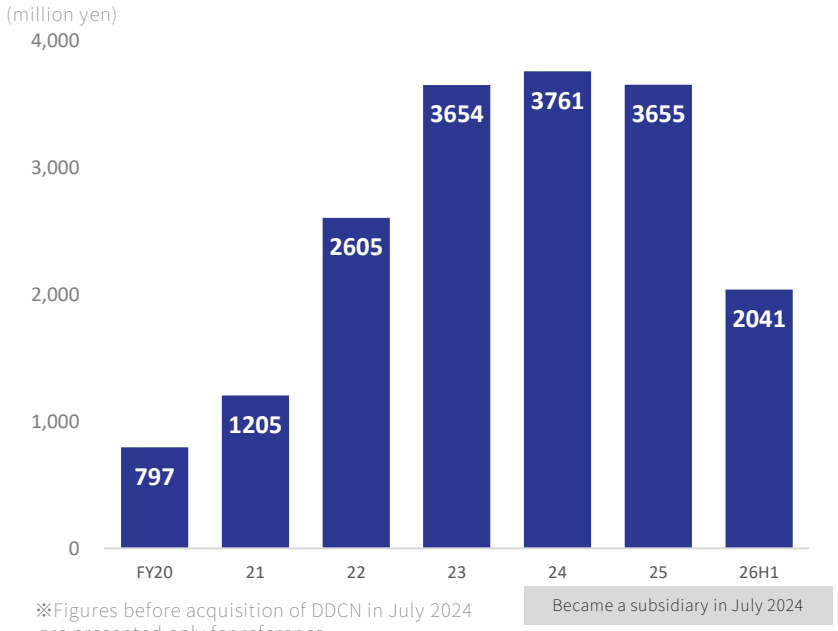
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- Net sales were 2.04 billion yen (YoY increase of 12.6%), and operating profit were 470 million yen (YoY increase of 8.7%).
- DDCN, the leading provider of support services for individuals with severe disabilities in Nebraska, U.S., has resumed to its growth trajectory.
- A facility with seven bed capacities was acquired in the existing service (planned to commence operation by the end of the year). Due to the commencement of operation of a new medium-sized facility (30 beds) in July, depreciation and amortization expenses increased. The number of users are increasing steadily.
- We will proceed with the service expansion and strengthening service lineup for persons with severe behavioral disorder.



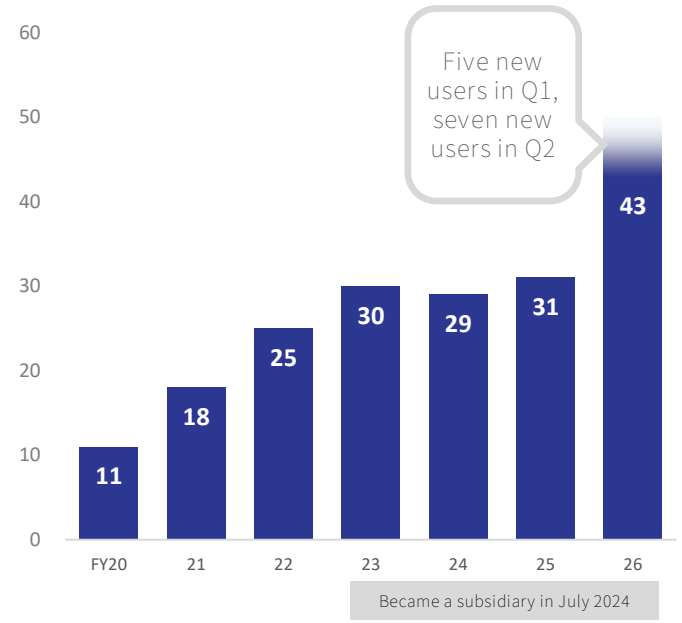



Overseas Business Sales



※Figures before acquisition of DDCN in July 2024 are presented only for reference

Number of Users of Core Business's Residential Facilities



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- Net sales were 1.96 billion yen (YoY decrease of 0.7%), and operating profit were 50 million yen (YoY decrease of 121 million yen).

LITALICO Junior
(Private)

Development classes designed for children under 18 with special needs, open to all irrespective of disability certification. Provides intensive sessions with generous guidance. One facility is planned to be opened in FY2026.

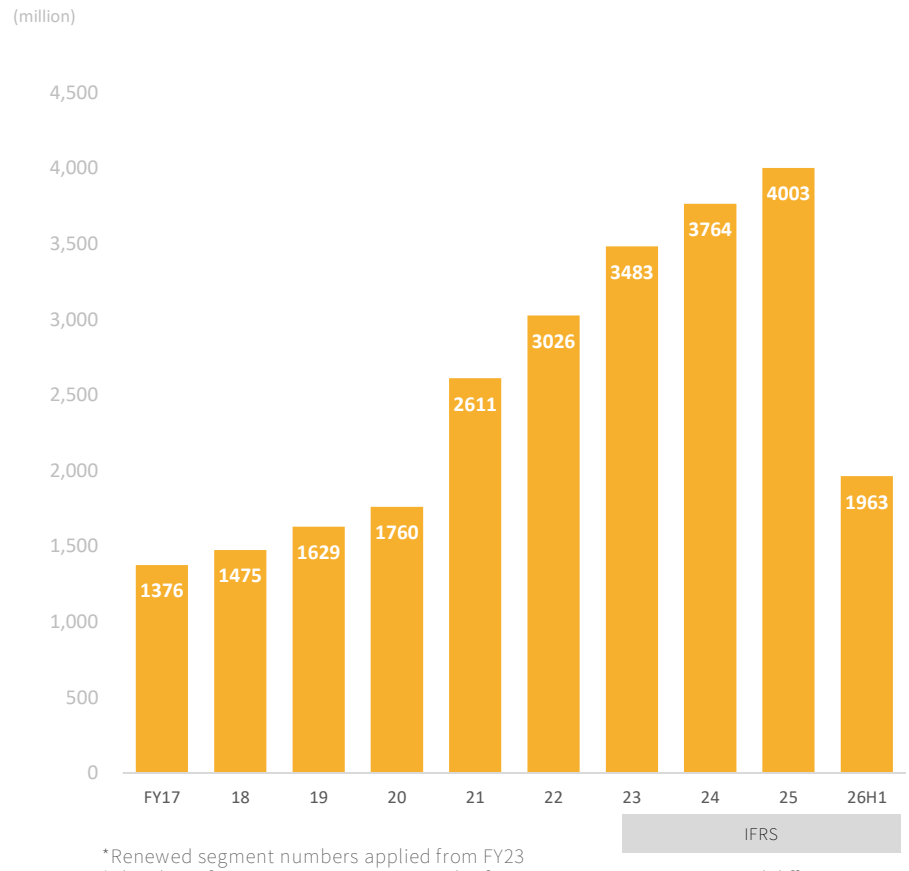
On-site and remote programming classes for children, designed to develop their creativity through building games and robots.

Information provision and online seminars and study groups to provide life planning support customized to individual interests and obstacles.

Daytime service support group homes that provide residents with disabilities a safe, secure, and high-quality living environment and daily life support.

* The above are selected examples of services included in the "Others" segment.

Others Sales



*Renewed segment numbers applied from FY23
*The above figures represent current sales from continuing operations and differ from figures disclosed in prior years.

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Financial Forecast

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Full-Year Consolidation Forecast (IFRS)

- In vocational welfare, 27 facilities are planned to be launched. Personnel investment and investment for enhancement of service value will also be conducted towards 40 site launches in FY2027 and onward.
- In child welfare, 21 facilities are planned to be launched. While focusing on short-duration services, profitability improvement is planned through long-duration support and expansion of visitation services.
- Platform business is doing well. We will continue to invest in strengthening the sales ability and product development.
- The overseas business will proceed with the service expansion and strengthening service lineup in Nebraska for persons with severe behavioral disorder. Newly opened facilities have commenced operations.
- New business development is also planned to be actively implemented.
- The term-end dividend is expected to be 20 yen. Stock repurchase of 1 billion yen has been conducted.

IFRS

(million yen)

	FY2025 ACT	FY2026 FCT	% YoY
Net Sales	38,247*	45,500 to 46,000	+ 19.0 to 20.3%
Operating Profit	4,576*	5,800 to 6,300	+ 26.8 to 37.7%
Profit Attributable to Owners of Parent	2,738	3,500 to 3,900	+ 27.8 to 42.4%
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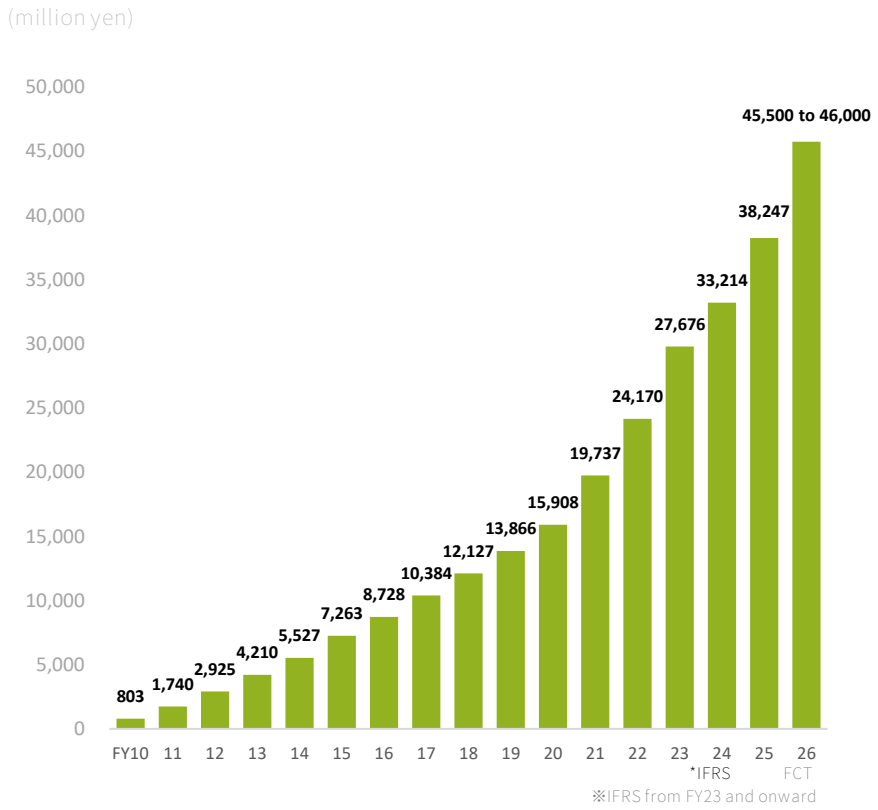
*Figure excluding the non-continuous business based on item no. 5 of IFRS.

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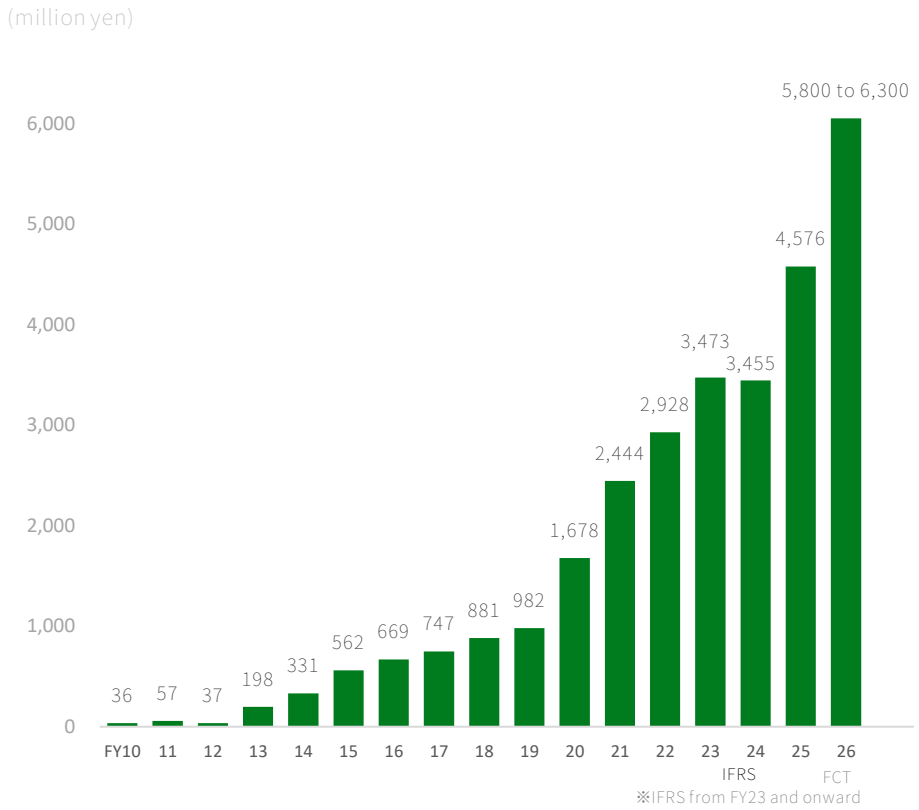
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- **Planning for sales and profit increase**

Net Sales



Operating Profit



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Stock repurchase was decided to be implemented for the enhancement of capital efficiency and to provide returns to shareholders.

1. Type of shares to be repurchased: Common stocks of the Company

2. Total number of shares to be repurchased: 1,000,000 shares (maximum)
2.9% of the total number of the issued shares

3. Total repurchase price: 1,000 million yen (maximum)

4. Period of repurchase: From May 12, 2026 to September 30, 2026

5. Method of repurchase: Market purchase on the Tokyo Stock Exchange through an appointed securities dealer with transaction discretion

644,700 shares (1,000 million yen) has been acquired as of June 4, 2026.

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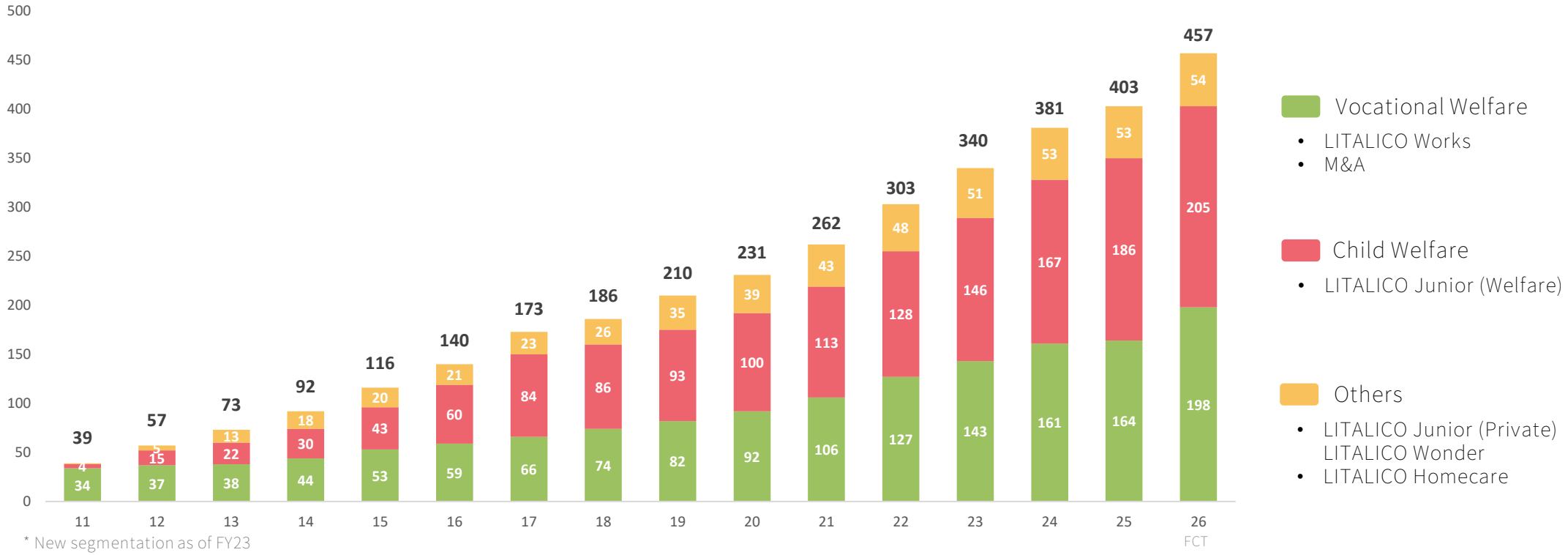
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Reference Materials

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Number of LITALICO Service Provision Facilities

- Approximately 450 sites are expected to be in operation by the end of FY2026.



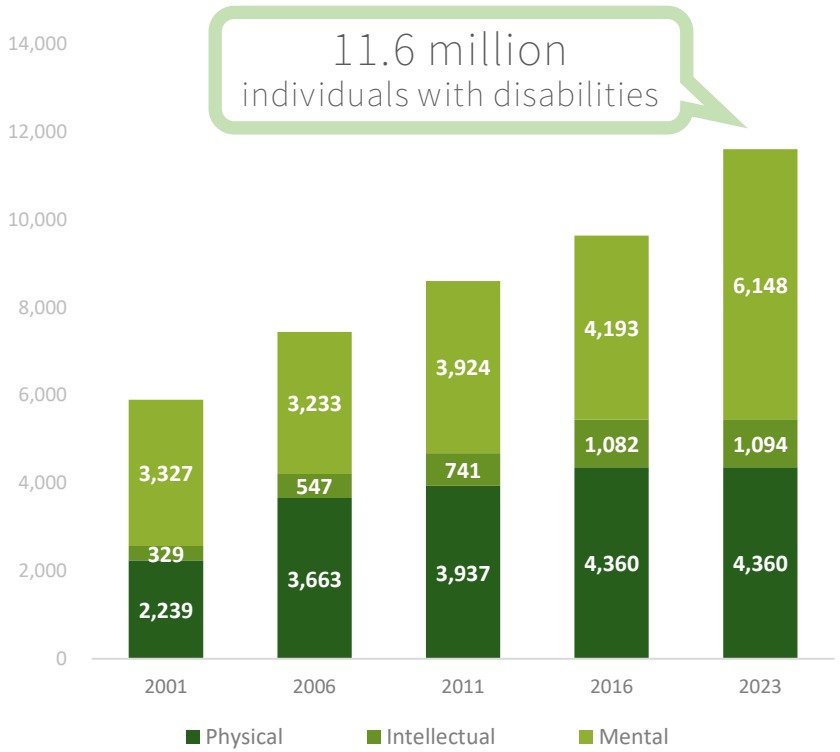
* New segmentation as of FY23

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- Number of individuals with disabilities continue to increase, with more children attending special needs classes in addition to normal school

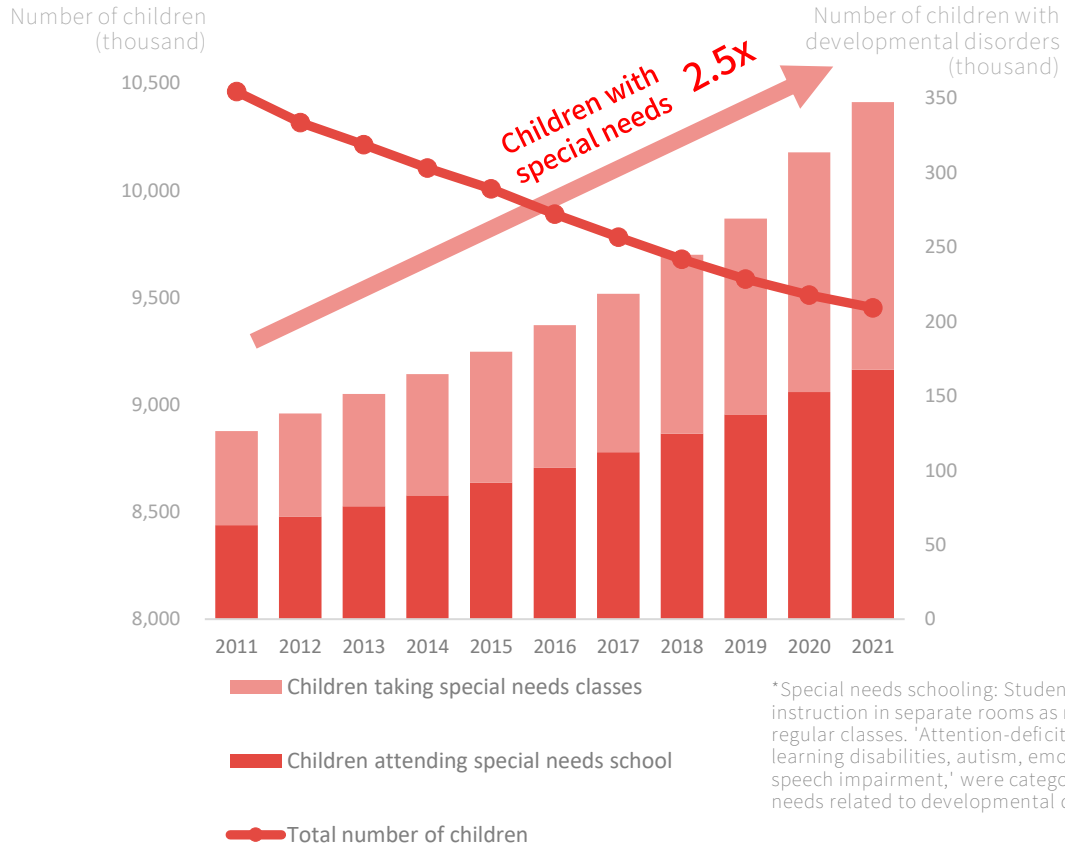
Number of All Individuals with Disabilities



*Ref: White Paper; Cabinet Office, Government of Japan

Number of All Children With Developmental Disorders

Children with Developmental Disorders Receiving Special Needs* Schooling



*Special needs schooling: Students with disabilities receiving instruction in separate rooms as needed while enrolled in regular classes. 'Attention-deficit/hyperactivity disorder, learning disabilities, autism, emotional disturbance, and speech impairment,' were categorized as 'having educational needs related to developmental disabilities.

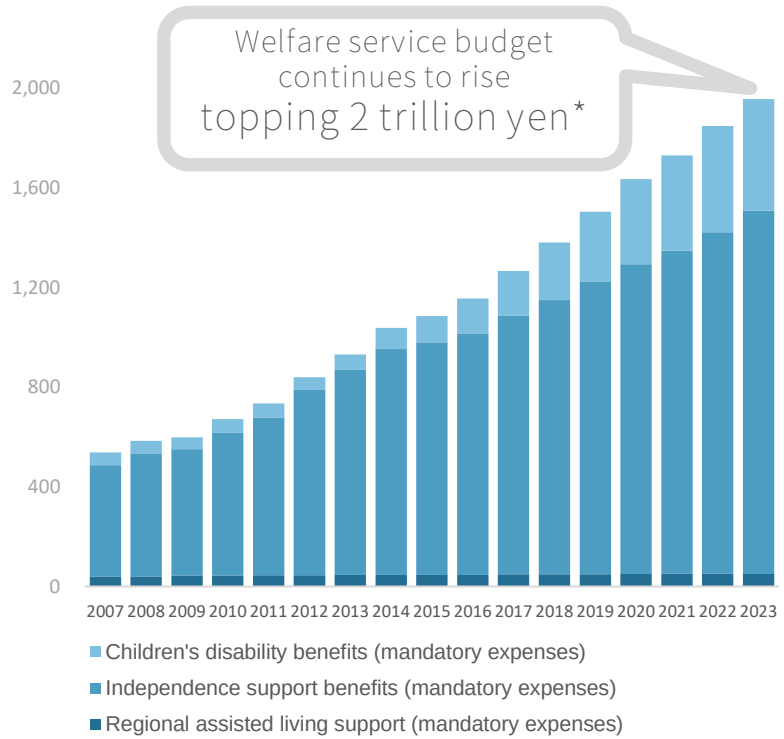
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LITALICO Business Environment (2)

- The market size of disability welfare service and adjacent industry (medical, nursing care, etc.) is increasing yearly.

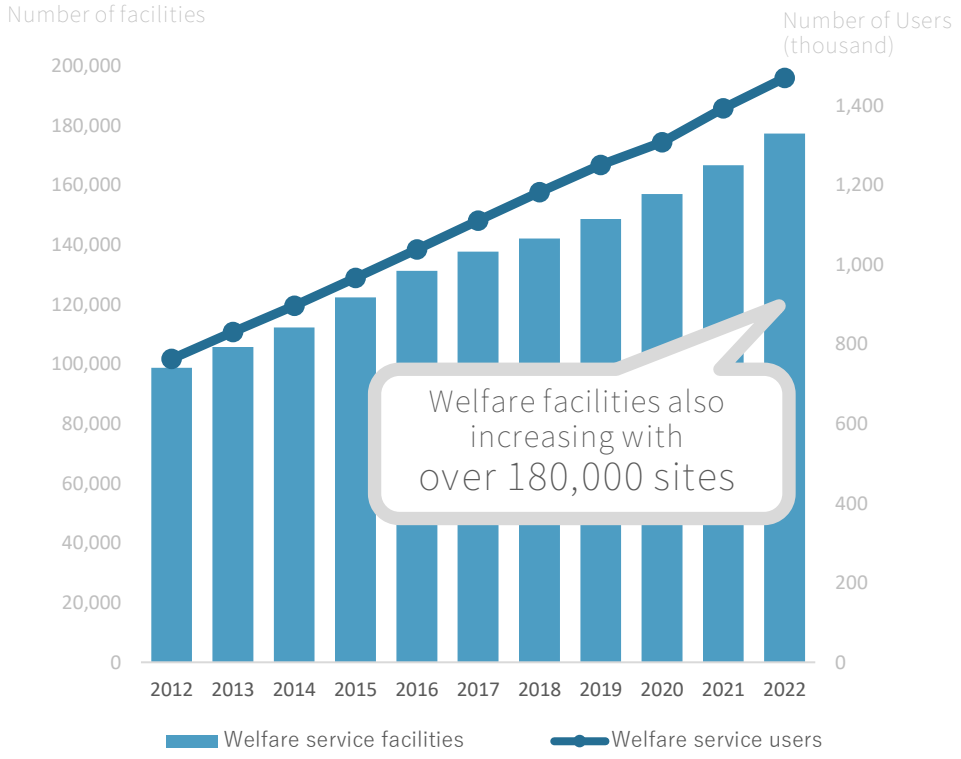
Disability Welfare Service Budget

Government spending on disability welfare services, excluded fees paid by municipalities and individuals



* Ref: Ministry of Health, Labour and Welfare

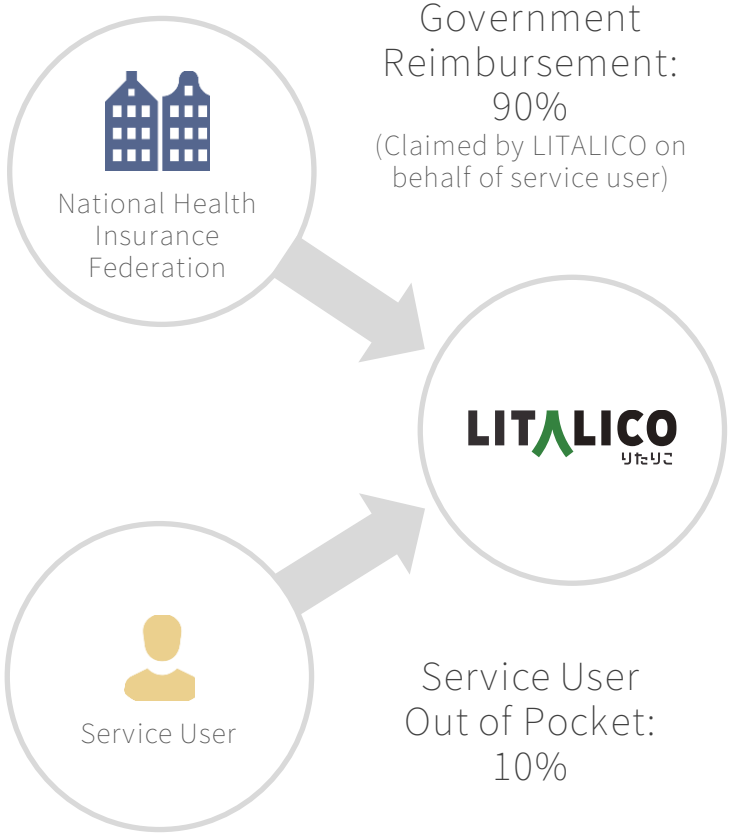
Disability Welfare Service Users and Facilities



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Publicly Funded Business Structure



LITALICO Works Pricing

Employment Transition Support

Up to 6 mths into employment

Per person; 20 person limit
1st Yr: ¥8,800 /session
2nd Yr: ¥8,800~10,000 /session
3rd Yr: ¥12,000 /session
* Pricing fluctuates each fiscal year, depending on the job retention rate

Employment Retention Support

From 6 mths to 3 yrs into employment

Per person; unlimited
¥ 20,000~30,000 /month

LITALICO Junior Pricing

Development Support Up to Pre-school

Per person; 10 person limit
¥15,000 /session

Afterschool Daycare Service Grades 1 ~12

Per person; 10 person limit
Weekday: ¥9,800 /session
Weekend : ¥11,000 /session

Daycare Visitation Service

Per person; unlimited
¥20,000 /session

* Pricing fluctuates on a monthly basis, depending on the deployment of certified staffs.

* Rates have been approximated; subject to change based on various factors such as staffing, etc.

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Reimbursement Calculation Method

Reimbursement Unit Price Evaluation Method

Results Based Reimbursement

Specific KPIs (such as the number of job placements) defined by the administration are used to evaluate service quality and according reimbursement amounts.

*Reimbursement structure and KPIs vary across different services.

Results Evaluation Conducted per Facility

Evaluation is conducted per site, and not at the corporate level

Reimbursement Scale Revision Every Three Years

Reimbursement scale has been revised in April 2024

▶ Almost all LITALICO Works facilities have gained the highest reimbursement scale bracket, aside from the newer sites.

Vocational Training Business Example

Vocational Training Basic Reimbursement Scale

C. Job Retention Rate	D. Basic Reimbursement Units
50%+	1,210
40% ~ 49%	1,020
30% ~ 39%	879
⋮	⋮

(1 unit = approx.10 jpy)

Calculation Method

- Evaluation Period: Sum of past two years
- KPI: Number of job placements, 6 month job retention rate
- Equation: C. Job Retention Rate = B/A

		Yr 3 onwards
A.	# of users (2yr total):	40
B.	# of users with 6month retention:	28
C.	Job Retention Rate：	71%
D.	Basic Reimbursement Units：	1,210

Minimum of 2 years required for new sites to reach maximum reimbursement bracket. Lower limit provision of 30~39% (879 units) bracket evaluation for sites under 2 years.

* Final service reimbursement units include additions to the above units, such as regional provisions.

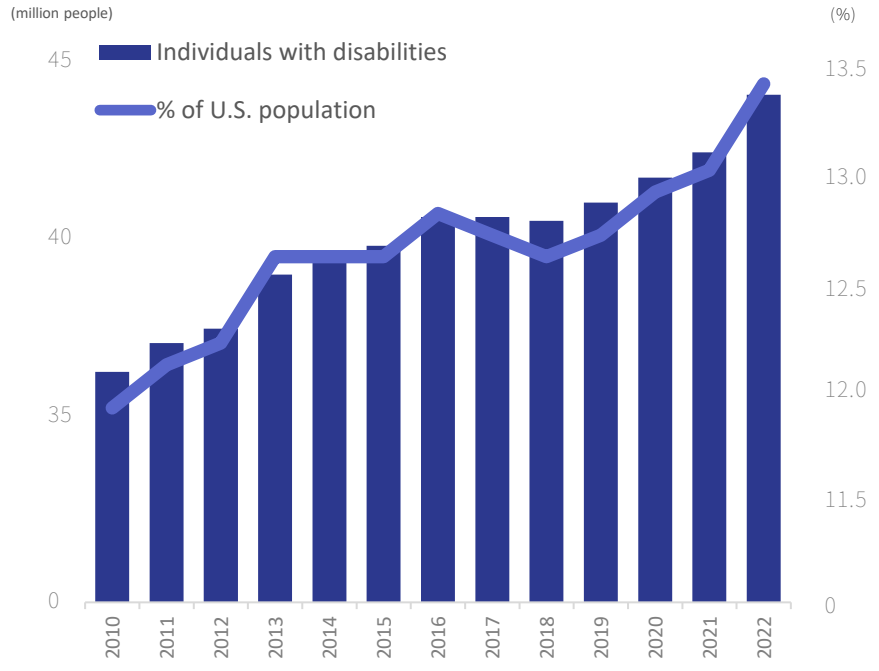
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U.S Disability Welfare Industry

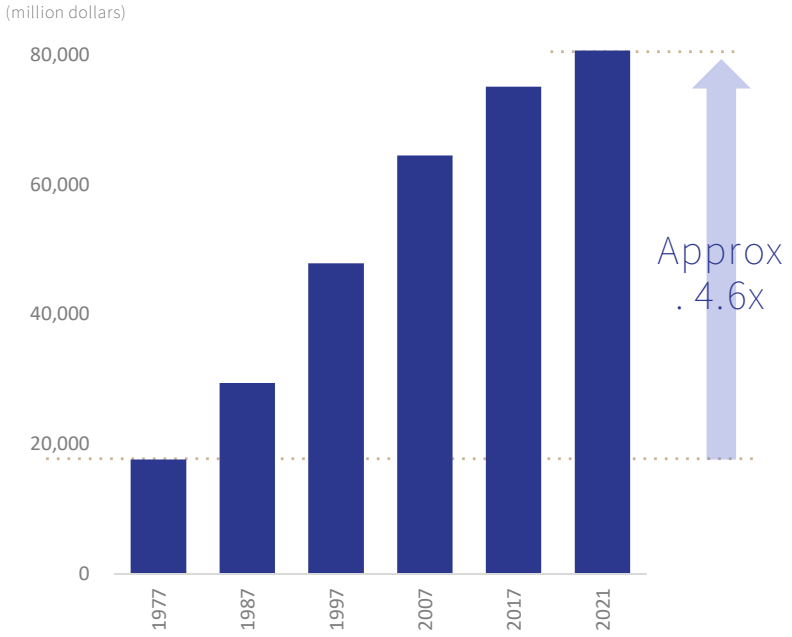
- The 2022 U.S. census estimates more than 45 million individuals with physical, mental, or developmental disabilities, or with independent living difficulties
- Spending on services for Intellectual or Development Disabilities (IDD) alone has continued to increase, amounting to approximately 80 billion dollars in 2021

Individuals with Disabilities in the U.S.



Ref：United States Census Bureau American Community Survey; Total civilian noninstitutionalized

IDD Service Spending in the U.S.

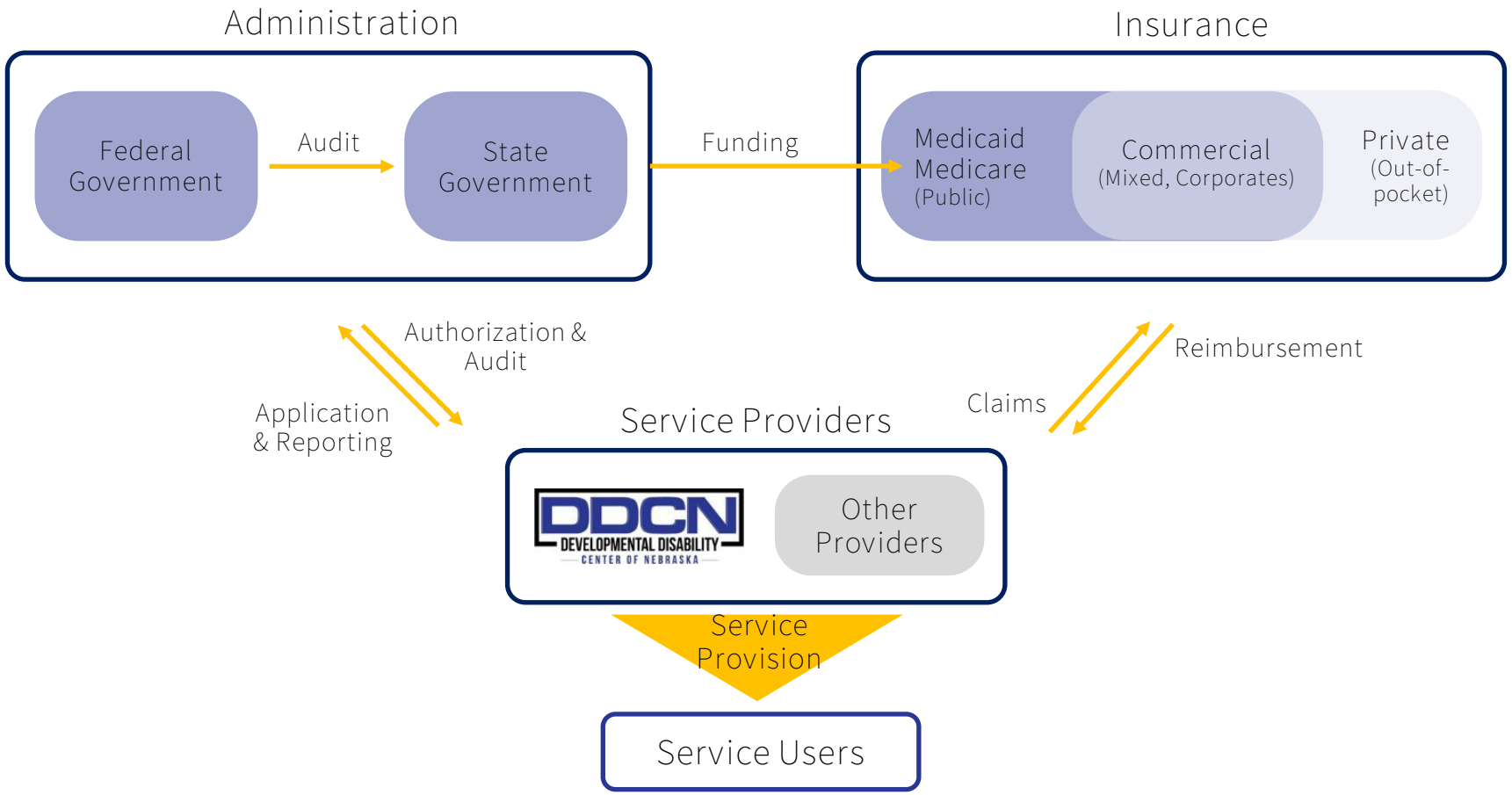


* Ref: University of Kansas, Includes Waiver, ICF/ID & related Medicaid, non-Medicaid spending
* IDD: Intellectual and Development Disabilities

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DDCN Within the U.S. Disability Welfare Structure



- All disability services provided by DDCN are publicly funded

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Vocational Training

- Job Placements as of the end of September 2026: 1,666

Child Welfare

- Service Users as of the end of September 2026: 12,354

LITALICO Wonder

- Service Users as of the end of September 2026: 4,834

Number of Employee

- Vocational Welfare Segment: 1,702
- Child Welfare Segment: 2,098
- Platform Segment: 549
- Overseas Segment: 250
- Others Segment: 857

Female Employees

- Middle and Upper Management ratio: 32.8%
- Compensation vs. males: 56.6%
  (exclude. upper management)

NPS Scores*1

- LITALICO Works (March 2025): 13.0
- LITALICO Junior (March 2026): 33.5

*1 Evaluation towards LITALICO services overall; average across all facilities

NPS: Net Promoter Score
Client loyalty index
[-100 to +100] higher the better

Employee Benefits

- Discontinuation of mandatory fixed age retirement system in order to support sustainability of long term relationships with customers
- Addition of shortened 32- and 35-hour work week system to the existing 40-hour work week to accommodate diverse working styles (currently utilized by 145 employees)
- Expansion of the Company's secondary employment policy, including permitting secondary employment while on childcare leave, to promote greater flexibility in working styles (currently utilized by 555 employees)
- Encouragement of male employees to take parental leave to support work styles suited to different life stages (taken by 80% of eligible male employees)
- Expansion of partnership definitions to include more diverse family structures such as common-law and same sex marriages, allowing for more employees to access family related benefits

MSCI ESG RATINGS AA

CCC B BB BBB A AA AAA

As of 2025, LITALICO Inc. received an MSCI ESG Rating of AA

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