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For Immediate Release:

MTI Ltd.

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Notice Concerning Posting of Extraordinary Income and Revisions to Full-Year Results Forecasts

MTI Ltd. (hereinafter the “Company”) announces that it will post extraordinary income, as outlined below, in the fourth quarter of the fiscal year ending September 30, 2026 (from July 1, 2026 to September 30, 2026).

In addition, the Company announces that it has revised the consolidated results forecast for the fiscal year ending September 30, 2026, announced on May 8, 2026. Details are as follows.

1. Posting of Extraordinary Income

Since the fiscal year ended September 2022, the Company has reviewed the consumption tax treatment of expired points in its point-granting monthly content services and has treated revenue corresponding to expired points as non-taxable transactions. In connection with this matter, the Company received a reassessment decision (refund) from the Shinjuku Tax Office regarding the consumption tax treatment for the fiscal year ended September 2021 and, taking into account the filing of a partial amended consumption tax return for the fiscal year ended September 2022, will record “refunded consumption taxes, etc.” of 524 million yen as extraordinary income.

2. Details of Revisions

Revision of the consolidated financial forecast for the full fiscal year ending September 30, 2026 (October 1, 2025 – September 30, 2026)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Net income per share
Previously announced forecast (A)	Millions of yen 31,500	Millions of yen 3,100 ~ 3,500	Millions of yen 3,400 ~ 3,800	Millions of yen 2,560 ~ 2,840	Yen 44.29 ~ 49.33
Revised forecast (B)	31,500	2,700	3,100	2,680	48.25
Differences (B-A)	-	(800)~(400)	(700)~(300)	(160)~+120	
Differences (%)	-	(22.9)~(12.9)	(18.4)~(8.8)	(5.6)~+4.7	
(Reference) For the fiscal year ended September 30, 2025	29,910	2,946	3,027	3,404	61.62

3.Reasons for the revisions

Net sales are expected to remain unchanged, as they are progressing in line with the plan.

On the other hand, operating income and ordinary income have been revised downward due to anticipated increases in development expenses in the healthcare business for the launch of a pharmacy DX system (next-generation cloud-based medical receipt computer system), as well as expected increases in sales promotion expenses associated with the sequential expansion of prefecture-level cooperation agreements for “LunaLuna Mirai Support” (*), including the free use of the “Premium Course” of “LunaLuna” in the relevant prefectures.

Profit attributable to owners of parent is expected to be positively affected by the recording of extraordinary income described in 1. above. Even after taking into account the tax burden, this positive factor is expected to offset the negative impact from the downward revision of ordinary income, resulting in a level broadly in line with the midpoint of the previously announced forecast.

*Status of agreements concluded

- Niigata Prefecture: October 2025
- Miyagi Prefecture: January 2026
- Okayama Prefecture: May 2026
- Yamanashi Prefecture: June 2026
- Tochigi Prefecture: June 2026
- Ishikawa Prefecture: July 2026
- Yamaguchi Prefecture: July 2026
- Gifu Prefecture: July 2026

<Cautionary Statement Regarding Forecasts>

Matters stated in this material concerning results forecasts are based on assessments, assumptions and convictions derived from information available to the Company at the time when this material is published. They may differ significantly from actual results due to a variety of factors, including future economic conditions in Japan and overseas, changes in conditions for business operations in Japan and overseas, or uncertain factors and potential risks inherent in forecasts. Those risks and uncertain factors include unpredictable effects on results that may arise from future events.

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