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Company name: PLAID, Inc.
Representative: Kenta Kurahashi
Representative Director and CEO
(Code No.:4165, TSE Growth)
Contact: Yusuke Takahashi
Executive Officer and VP of Finance
(TEL: +81-3-4405-7597)

**Notice Regarding Provision for Allowance for Doubtful Accounts (Non-consolidated)
and Loss on Valuation of Shares of Affiliates (Non-consolidated)**

PLAID, Inc. (the “Company”) hereby announces that, in its non-consolidated financial results for the fiscal year ending September 30, 2025, it has recorded a provision for allowance for doubtful accounts and a loss on valuation of shares of affiliates as extraordinary losses, as outlined below.

1. Recording Provision for Allowance for Doubtful Accounts

Considering the financial situation of consolidated subsidiary Emotion Tech Inc., it was determined that an allowance for doubtful accounts commensurate with the amount of excess liabilities should be recorded, and a provision for allowance for doubtful accounts of 100 million yen for loans to Emotion Tech Inc. was recorded as an extraordinary loss.

2. Loss on Valuation of Shares of Affiliates

The Company recorded an extraordinary loss of 109 million yen due to the impairment of shares of our consolidated subsidiary, Emotion Tech Inc.. As the substance value of the subsidiary’s shares has significantly declined, the Company determined it necessary to recognize a loss on valuation of shares of affiliates.

3. Impact on consolidated financial results

As the provision for allowance for doubtful accounts and the loss on valuation of shares of affiliates are offset and eliminated in the consolidated financial statements, these items have no impact on the Company’s consolidated financial results.