



13 February 2026

Company name: JAC Recruitment Co., Ltd.

Stock exchange listing: Tokyo Stock Exchange

Code number: 2124

Representative: Hiromi Tazaki, Executive Director, Chairman and CEO

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## Extraordinary Loss (Loss on Valuation of Subsidiary Stock) in Non-Consolidated Financial Statements

As shown below, we recorded an extraordinary loss (loss on valuation of subsidiary stock) in our non-consolidated financial statements for the fiscal year ended 31 December 2025 (1 January 2025 to 31 December 2025).

### 1. Extraordinary Loss (on Valuation of Subsidiary Stock) in Non-Consolidated Financial Statements

Due to changes in the business climate and other factors, as of the end of November 2025, our consolidated subsidiary VantagePoint K.K. (Domestic Recruitment Business Segment: Head Office in Minato-ku, Tokyo) had ceased its business activities and had begun its dissolution and liquidation procedures. As a result, JPY688 million of unrealized loss on valuation of its stock was recorded as an extraordinary loss in our non-consolidated financial statements.

### 2. Impact on Financial Results

This extraordinary loss on valuation of subsidiary stock is eliminated in the consolidated financial statements, so there is no impact on our consolidated financial results for the year ended 31 December 2025.

End of notice