

【Translation】

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 12, 2026

Company name: SpiderPlus & Co.
Name of representative: Kenji Ito, President and Representative Director
(Securities code: 4192; Tokyo Stock Exchange Growth Market)
Inquiries: Yutaka Fujiwara,
Executive Officer, CFO
(Telephone: +81-3-6709-2834)

Notice Regarding the Recording of Extraordinary Loss

The Company hereby announces that it has recorded an extraordinary loss for the six months ended June 30, 2026.

1. Details of the extraordinary loss

The extraordinary loss recorded at this time is due to a portion of the investment becoming unrecoverable. This was caused by the decision to revise the scope of a project that was being developed to streamline operations, as well as a decrease in the expected usage of certain features under development in light of investment projects such as the development of the new "SPIDER+" mobile app. As a result, the book value of the relevant assets was reduced to their recoverable amount, and the decrease was recorded as an impairment loss of 38,786 thousand yen under extraordinary losses.

2. Impact on performance

The above extraordinary loss is reflected in the "Consolidated Financial Results for the Second Quarter (Interim Period) of the Fiscal Year Ending December 31, 2026 [Japanese GAAP]" announced today.