

Translation: Please note that the following purports to be an accurate and complete translation of the original Japanese version prepared for the convenience of investors. However, in the case of any discrepancy between the translation and the Japanese original, the latter shall prevail.



March 17, 2026

For Immediate Release

Corporate Name	PARK24 CO., LTD.
Securities Code	4666, Prime Market of TSE (Ticker Symbol: PKCOY)
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Notice Regarding the Recording of Extraordinary Losses and Deferred Taxes (Gain) and Revisions to the Consolidated Financial Forecast (Interim and Full Year) for the Fiscal Year Ending October 2026

PARK24 CO., LTD. announces that it expects to record an extraordinary losses for the second quarter of the fiscal year ending October 31, 2026 (from February 1– to April 30, 2026) and income taxes - deferred (gain) for the fourth quarter of the same fiscal year (from August 1, 2026– to October 31, 2026). Consequently, we have revised consolidated financial results forecast (interim period and full year) for the fiscal year ending October 31, 2026 as follows.

1. Posting of extraordinary losses

As we announced on March 16, 2026, in the notice titled “Notice Concerning the Commencement of Administration Proceedings by UK Subsidiary,” NATIONAL CAR PARKS LIMITED, which operates a parking business in the UK, commenced administration proceedings. In response to this development, as announced today in the notice titled “Notice Concerning Changes in a Specified Subsidiary (Liquidation),” we resolved to restructure our parking business in the UK (the “Restructuring of the UK Business”). As part of the restructuring of the UK business, we expect to record approximately 25,000 million yen as an extraordinary loss in the consolidated financial results for the second quarter of the fiscal year ending October 2026. This loss represents the remaining balance of cumulative investments made in the UK business, excluding amounts that were already recognized as losses in the consolidated statements of income in prior fiscal years.

In addition, we expect to record an extraordinary loss of approximately 3,000 million yen in the consolidated financial results forecast for the second quarter of the fiscal year ending October 2026, related to the review of the Parking Business International.

2. Posting of income taxes - deferred (Gain)

With respect to losses on valuation of shares of subsidiaries and associates recorded by PARK24 CO., LTD. on a non-consolidated basis through the fiscal year ended October 31, 2025, these losses have not been deductible for tax purposes to date. However, as a result of the Restructuring of the UK Business, they are expected to become tax-deductible. As a result, we expect to recognize deferred tax assets and record income taxes – deferred (gain) of 30,000 million yen in the consolidated financial statements for the fourth quarter of the fiscal year ending October 31, 2026.

For the background of the Restructuring of the UK Business, please refer to the disclosures listed below.

3. Revision to forecast for interim consolidated financial results for fiscal year ending October 31, 2026 (November 1, 2025–April 30, 2026)

	Net sales	Operating profit	Recurring profit	Profit or Loss attributable to owners of parent	Profit per share
Previous forecast (A)	Million yen 211,500	Million yen 16,200	Million yen 14,500	Million yen 9,000	Yen 52.72
Newly revised forecast (B)	201,500	16,200	14,500	-19,000	-111.30
Change (B – A)	-10,000	-	-	-28,000	-164.02
Change (%)	-4.7%	-	-	-	-
(Reference) Actual results in the Interim period of fiscal 2025	193,394	15,780	13,918	4,981	29.20

4. Revisions to forecast for full-year consolidated financial results for fiscal year ending October 31, 2026 (November 1, 2025 – October 31, 2026)

	Net sales	Operating profit	Recurring profit	Profit attributable to owners of parent	Profit per share
Previous forecast (A)	Million yen 445,000	Million yen 41,500	Million yen 38,500	Million yen 24,000	Yen 140.60
Newly revised forecast (B)	410,000	41,500	38,500	26,000	152.31
Change (B – A)	-35,000	-	-	2,000	11.71
Change (%)	-7.9%	-	-	8.3%	8.3%
(Reference) Actual results in the previous fiscal year (Fiscal 2025)	406,168	37,561	34,157	15,917	93.28

5. Reason for the revision

For the consolidated financial results forecast for the second quarter (interim period), net sales and operating expenses are expected to decrease due to the impact of the restructuring of the UK business. Meanwhile, profit or loss attributable to owners of the parent is expected to decrease by 28,000 million yen, as extraordinary losses will be recorded, consisting of a 25,000 million yen loss on liquidation of the restructuring of the UK business and approximately 3,000 million yen of extraordinary losses related to other aspects of the review of the Parking Business International.

In the full-year consolidated financial results forecast, net sales and operating expenses are expected to decrease in the same manner as in the second quarter (interim period). On the other hand, profit attributable to owners of the parent is expected to increase by 2,000 million yen, as 30,000 million yen of income taxes – deferred (gain) will be recorded in the fourth quarter in connection with the restructuring of the UK business.

The annual dividend forecast for the fiscal year ending October 31, 2026 remains unchanged at 65 yen per share, as announced on December 15, 2025.