



June 15, 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 Posting and Impacts of Extraordinary Losses and Deferred Taxes (Gain), Revisions to the Full Year Forecast for FY2026

PARK24 CO., LTD. announces that it recorded the following extraordinary losses and income taxes - deferred (gain) for the interim consolidated accounting period of the fiscal year ending October 31, 2026 (from November 1, 2025 to April 30, 2026). This resulted in a difference between the consolidated financial forecast for the second quarter (interim period) of the fiscal year ending October 31, 2026, announced on March 17, 2026, and the actual results announced today. Consequently, considering these actual results and recent business conditions, we have revised the full year consolidated financial results forecast for the fiscal year ending October 31, 2026 as follows.

1. Posting of extraordinary losses

As announced on March 17, 2026, in the notice titled “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” as part of the restructuring of the parking business in the UK (the “Restructuring of the UK Business”), we recorded 8,724 million yen as a loss on reorganization of subsidiaries and associates (extraordinary loss). This amount represents the remaining balance of cumulative investments made in the UK business, excluding amounts that had already been recognized as losses in the consolidated statements of income in prior fiscal years.

In addition, as announced on March 19, 2026, in the notice titled “Notice Regarding Posting of Extraordinary Loss due to the Change in Consolidated (Second-Tier) Subsidiary” following the sale of all shares of TIMES24 SINGAPORE PTE. LTD., which operates a parking business in Singapore, we recorded 3,302 million yen as a loss on sales of shares of subsidiaries and associates (extraordinary loss).

2. Posting of income taxes - deferred (gain)

As announced on March 17, 2026, in the notice titled “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 recorded losses on valuation of shares of subsidiaries and associates on a non-consolidated basis through the fiscal year ended October 31, 2025. These losses have not been deductible for

tax purposes. However, as the restructuring process for the UK business progressed, we reevaluated the tax treatment of the cumulative amount of such valuation losses and determined that it would become deductible for tax purposes. Accordingly, in the current interim consolidated accounting period under review, we recognized deferred tax assets and recorded income taxes - deferred (gain) of 31,087 million yen.

3. Differences Between the Consolidated Financial Forecast and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending October 31, 2026 (November 1, 2025 to April 30, 2026)

	Net sales	Operating profit	Recurring profit	Profit or Loss attributable to owners of parent	Profit per share
Previous forecast (A)	Millions of yen 201,500	Millions of yen 16,200	Millions of yen 14,500	Millions of yen -19,000	Yen -111.30
Actual results (B)	202,275	17,295	15,730	29,657	173.75
Change (B – A)	775	1,095	1,230	48,657	285.05
Change (%)	0.4%	6.8%	8.5%	-	-
(Reference) Results in the interim period of the fiscal year ended October 31, 2025	193,394	15,780	13,918	4,981	29.20

4. Revisions to the Full-Year Consolidated Financial Forecast for the Fiscal Year Ending October 31, 2026 (November 1, 2025 to October 31, 2026)

	Net sales	Operating profit	Recurring profit	Profit attributable to owners of parent	Profit per share
Previous forecast (A)	Millions of yen 410,000	Millions of yen 41,500	Millions of yen 38,500	Millions of yen 26,000	Yen 152.31
Newly revised forecast (B)	411,000	42,500	39,500	44,000	257.76
Change (B – A)	1,000	1,000	1,000	18,000	105.45

Change (%)	0.2%	2.4%	2.6%	69.2%	69.2%
(Reference) Results for the fiscal year ended October 31, 2025	406,168	37,561	34,157	15,917	93.28

5. Reason for the differences and revisions

As announced on March 17, 2026, in the notice titled “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” as part of the restructuring of the UK business, we expected 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 and 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. Additionally, as announced on March 19, 2026, in the notice titled “Notice Regarding Posting of Extraordinary Loss due to the Change in Consolidated (Second-Tier) Subsidiary” 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, in relation to the sale of the Singapore business.

As various procedures progressed, the actual extraordinary losses related to the sale of the Singapore business amounted to 3,302 million yen, and separately, based on an evaluation of the net assets to be excluded from the scope of consolidation, extraordinary losses related to the restructuring of the UK business amounted to 8,724 million yen. As a result, the total amount of extraordinary losses recorded was significantly lower than the original forecast. Furthermore, because the income taxes - deferred (gain) related to the Restructuring of the UK Business was recognized in the second quarter on a consolidated basis rather than in the fourth quarter, the Interim Profit or Loss attributable to owners of parent and Interim Profit per share significantly exceeded the previous forecast. Based on these factors, we have revised the full-year consolidated financial forecast as set forth above in light of these actual results.