【Translation】
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February 12, 2026

Company name: SpiderPlus&Co.

Name of representative: Kenji Ito, President and Representative Director

(Securities code: 4192; Tokyo Stock Exchange growth Market)

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Notice Regarding Recording of Extraordinary Loss (Loss on Valuation of Stocks of Subsidiaries and Affiliates) in Non-consolidated Financial Results

The Company hereby announces that it will recognize a loss on valuation of stocks of subsidiaries and affiliates as an extraordinary loss in its non-consolidated financial results for FY2025, as described below. Please note that this extraordinary loss is recognized only in the non-consolidated financial statements and has no impact on the consolidated performance.

1. Details of Extraordinary Loss

In the non-consolidated financial results for FY2025, the Company recognized 43 million yen as an extraordinary loss under loss on valuation of stocks of subsidiaries and affiliates. This is due to an impairment loss recorded on the shares of SpiderPlus Vietnam, Co., Ltd. (hereinafter "SpiderPlus Vietnam"), a consolidated subsidiary, as a result of an evaluation based on the "Accounting Standard for Financial Instruments." While SpiderPlus Vietnam has been pursuing the development of local clients and strategic alliances with major overseas construction companies, the Company decided to perform impairment processing at this time based on an evaluation of its business progress. Consequently, the aforementioned loss on valuation of stocks of subsidiaries and affiliates was recognized in the Company's non-consolidated financial results.

2. Impact on Financial Results

The aforementioned loss on valuation of stocks of subsidiaries and affiliates is recognized only in the non-consolidated financial statements and has no impact on the consolidated performance.