November 13 ,2026

To whom it may concern:

Company name	Quants Research Institute Holdings Inc.
Representative's name	Representative Director and Chief Executive Officer Shunsaku Sagami
	(Code：9552 The Prime Market of TSE)
Contact	Executive Officer, Head of Corporate Services Daiki Yamaguchi
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Notice Regarding Provision for Allowance for Doubtful Accounts (Non-consolidated)

Quants Research Institute Holdings Inc. (the "Company") hereby announces that, in its non-consolidated financial results for the fiscal year ending September 2026, it has recorded a provision for allowance for doubtful accounts, as outlined below.

Quants Consulting, Inc. one of the Company's affiliates, is currently in an investment phase aimed at achieving medium- to long-term growth. The affiliate is actively prioritizing business expansion by strengthening its organizational structure and recruiting talent. While the loss has been recorded for accounting purposes, there is no material impact on the affiliate's actual business operations. From a strategic perspective, forward-looking investments for future growth continue to be made.

The Company will continue to focus on enhancing corporate value and achieving sustainable profit growth over the medium to long term, without being influenced by short-term earnings performance.

1. Recording of Provision for Allowance for Doubtful Accounts

As Quants Consulting, Inc., a wholly owned subsidiary of the Company, has remained in a state of negative net assets, and the expected repayment period for its borrowings is now anticipated to be longer than initially projected, the Company has recorded a provision for allowance for doubtful accounts of 1,021,836,973 yen related to loans to the subsidiary as an extraordinary loss.

2. Impact on Consolidated Financial Results

As the provision for allowance for doubtful accounts is offset and eliminated in the consolidated financial statements, these items have no impact on the Company's consolidated financial results.