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For Immediate Release:

MTI Ltd.

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## **Notice Concerning Posting of Extraordinary Income, Income Taxes - Deferred**

MTI Ltd. (hereinafter the “Company”) announces that the Company will post extraordinary income and income taxes - deferred as stated below for the fourth quarter of the fiscal year ending September 30, 2025 (from July 1, 2025 to September 30, 2025).

### **1. Posting of extraordinary income and income taxes - deferred**

Effective from the fiscal year ended September 30, 2022, the Company has adjusted the handling of consumption tax on lapsed points in monthly content services that award points. As a result, net sales corresponding to lapsed points were treated as non-taxable transactions. In connection with this, a consumption tax refund of ¥823 million will be recorded as extraordinary income as a result of a correction decision (refund) today from the Shinjuku Tax Office regarding the treatment of consumption tax in the fiscal year ended September 30, 2020, and the decision to refund the relevant consumption tax. In addition, the Company will post income taxes - deferred of ¥252 million.

### **2. Future outlook**

This matter was not reflected in the full-year consolidated earnings forecast for the fiscal year ending September 30, 2025, which was announced on May 13, 2025. The impact is currently being examined, including other contributing factors, and if a revision to the earnings forecast becomes necessary, it will be disclosed promptly.

### **<Points to consider concerning forecasts>**

Matters stated in this material concerning results forecasts are based on assessments, assumptions and convictions derived from information available to the Company at the time when this material is published. They may differ significantly from actual results due to a variety of factors, including future economic conditions in Japan and overseas, changes in conditions for business operations in Japan and overseas, or uncertain factors and potential risks inherent in forecasts. Those risks and uncertain factors include unpredictable effects on results that may arise from future events.

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### **Contact information for inquiries**

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