November 12, 2026

Company Name	PLAID, Inc.
Representative	Kenta Kurahashi, Representative Director and CEO (Code No.: 4165 TSE Growth)
Contact	Takahiro Tsuji, Executive Officer and CFO (TEL +81-3-4405-7597)

Notice Regarding the Recording of Loss on Valuation of Shares of Affiliates (Non-consolidated)

We hereby announce that we have recorded a loss on valuation of shares of affiliates as an extraordinary loss in our non-consolidated financial results for the fiscal year ending December 31, 2026, as detailed below.

1. Recording of Loss on Valuation of Shares of Affiliates (Non-consolidated)

In the non-consolidated financial results for the fourth quarter (from July 1, 2026 to September 30, 2026), the Company recorded a loss on valuation of shares of affiliates of 613 million yen as an extraordinary loss. This is due to the actual value of the shares of EmotionTech, Inc., a wholly-owned subsidiary of the Company, falling below their book value.
Furthermore, as announced in the "Notice Regarding the Determination of the Basic Policy for Absorption-Type Merger (Simplified Merger and Short-Form Merger) of Wholly-Owned Subsidiary EmotionTech, Inc." released today, the Company has decided on a policy to conduct an absorption-type merger of the said company, with an effective date of April 1, 2027 (scheduled).

2. Impact on Financial Results

As the loss on valuation of shares of affiliates recorded in the non-consolidated financial results is eliminated in the consolidated financial statements, it has no impact on the consolidated financial results.

Note: Our consolidated fiscal year under review is an irregular period of 15 months (from October 1, 2025 to December 31, 2026) because it is a transitional period due to the change in the end of our fiscal year.