



April 1, 2026

To All Concerned Parties

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|-----------------|--|
| Company Name:   | en Inc.<br>(Code: 4849, TSE Prime Market)  |
| Representative: | Michikatsu Ochi,<br>Representative Director,<br>Chairman and President   |
| Contact:        | Jun Nakajima,<br>Director and Executive Officer,<br>Head of Corporate Management Office<br>(TEL.+81-3-3342-4506) |

### Notice Regarding the Recognition of Extraordinary Income (Gain on Sale of Shares of Subsidiaries and Associates)

en Inc. (the “Company”) hereby announces that it has recorded extraordinary income for the first quarter of the fiscal year ending March 31, 2027 as follows.

- Recording of Gain on Sale of Shares of Subsidiaries and Associates**  
In the “Notice Regarding the Progress of Business Succession Through Absorption-type Company Split and Share Transfer (Change in Subsidiary)” dated January 23, 2026, the Company announced the expectation of generating extraordinary income from the transaction. The amount has now been determined, and the gain on sale of 4,449 million yen will be recorded as extraordinary income (gain on sale of shares of subsidiaries and associates) for the first quarter of the fiscal year ending March 31, 2027.
- Future Outlook**  
For the first quarter of the fiscal year ending March 31, 2027 (from April 1, 2026 to June 30, 2026), the Company plans to record the gain on sale of shares of subsidiaries and associates of 4,449 million yen as extraordinary income and incorporate it into the earnings forecast.

End