

## Translation

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Representative Director, President and CEO  
(Securities Code: 3994,  
Stock Exchange: TSE Prime)  
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### **Notice Regarding Determination of Amount of Extraordinary Loss (Merger Loss) to Be Booked Accompanying Absorption-Type Merger of Consolidated Subsidiary**

Money Forward, Inc. (the “Company”) carried out an absorption-type merger of its consolidated subsidiary HiTTO, Inc. (“HiTTO”) on March 1, 2024 as per the “Notice of Absorption-Type Merger of Consolidated Subsidiary,” issued on November 28, 2023, and the “(Correction) Partial Correction to ‘Notice of Absorption-Type Merger of Consolidated Subsidiary,’” issued on December 13, 2023. The merger was effected following the approval of the absorption-type merger contract at the general meeting of shareholders held on February 28, 2024.

Accompanying the merger, the Company had planned to record a merger loss (extraordinary loss), initially projected at 772 million yen, in its non-consolidated financial results for the fiscal year ending November 30, 2024 (“FY11/24”). The Company however hereby announces that the amount has been determined as specified below.

It should be noted that this merger loss will be eliminated in the Company’s consolidated financial statements and will thus have no impact on its consolidated performance.

#### 1. Amount

740 million yen

#### 2. Details

In its FY11/24 non-consolidated financial statements, the Company will record the difference between the net assets received from HiTTO and the book value of HiTTO’s shares held by the Company as of the merger effective date (March 1, 2024) as a merger loss under extraordinary loss.

#### 3. Impact on Financial Results

This merger loss will be eliminated in the Company’s consolidated financial statements and will thus have no impact on its consolidated performance.