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TRANSACTION

September 26, 2025

FOR IMMEDIATE RELEASE

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Listing: Tokyo Stock Exchange Prime Market
Securities code: 7818
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Notice Concerning Capital Tie-up with K2 Pictures Inc. and Investment in Anonymous Partnership for K2P Film Fund I

TRANSACTION CO., LTD. (the "Company") hereby announces that at the Board of Directors meeting held on September 26, 2025, it resolved to enter into a capital tie-up to acquire a portion of the shares of K2 Pictures Inc. ("K2P") established by Mr. Muneyuki Kii ("capital tie-up"), and to make an investment accompanied by a business alliance in the film production fund "K2P Film Fund No. 1 Anonymous Partnership" (the "Fund") operated by K2P, as follows.

Details

1. Purpose and reason for the capital tie-up and the business alliance with the fund

K2P started its business in August 2023 as a new film company established by Mr. Muneyuki Kii, who has designed and produced films under TOEI COMPANY, LTD., notably the *Blood of Wolves* series, *Shin Kamen Rider*, *Revolver Lily*, and *Kyrie*. During the Cannes Film Festival in Cannes, France, in May 2024, K2P announced the launch of the K2P Film Fund I, a film production fund, under the concept of creating a new funding ecosystem for Japanese films, in the pursuit of developing a system to return profits to investors and creators through a new form of film production. K2P recently announced Magamagaonna, the directorial debut of Yuriyan Retriever, which is set for release in 2026. The company also revealed their distribution support for the revival screening, "Tsuki-ichi (Once-a-Month) EVA EVANGELION 30th MOVIE Fest. 2025–2026." As such, K2P is a film company that is predicted to enjoy future success.

The Group has increased its business growth through the design, manufacturing, and sales of merchandise, promotional items, and other goods in the entertainment industry. In recent years, partly with the vitalization of the *Oshi-katsu* (fan activity) market, the targets of fandom have expanded widely, and are not limited to the entertainment industry. In light of these circumstances, our consolidated subsidiary, TRANS Co., Ltd. ("TRANS"), has launched the "Oshikatsu" Business Laboratory (tentative name) to cater to the demand for diverse, high quality merchandise and novelty goods in various industries, spanning from gaming and anime to 2.5D content, sports events, and music.

The capital tie-up and the capital and alliance with the fund will allow Our group to leverage its relationship with Mr. Muneyuki Kii — a leader in the Japanese film industry who has produced numerous films — to handle the design, manufacturing, and novelty goods used for promotional activities, and more, on a preferential basis. K2P will be able to streamline operations related to the planning and production of promotional materials.

Our group aims to contribute to the development of the film industry, a leading sector in the entertainment field, as professionals in production through our capital alliance with K2P and investment in this fund.

2. Overview of the counterparty to the capital tie-up and the capital and business alliance

(1) Name	K2 Pictures Inc.
(2) Location	153-0042 The Gold Coast Aobadai, 1-11-16 Aobadai, Meguro-ku, Tokyo
(3) Representative	CEO/Producer Muneyuki Kii
(4) Business description	Film production All businesses related to video distribution
(5) Capital	388 million yen (including capital reserve)
(6) Establishment	August 2023
(7) Number of shares to be acquired	1,200 shares(Acquisition of Class C Preferred Stock through Third-Party Allotment Capital Increase)
(8) Acquisition price	103 million yen
(9) Investment amount in this fund	100 million yen

3. Details of the Fund and Business Alliance

（1）Details of this Fund

In response to Mr. Muneyuki Kii's bold endeavor to create a new funding ecosystem for Japanese films, this fund, which is a film production fund operated by K2P, has received endorsements and participations from renowned film directors, not only from Japan but also from the world's film industry, as well as Japan's top animation studios. The main project partners and major works are as follows:

(In alphabetical order, titles omitted)

Shunji Iwai	*Love Letter*, *Hana and Alice*, *Last Letter*, *Kyrie*
Hirokazu Koreeda	*Nobody Knows*, *Like Father, Like Son*, *Shoplifters* ,*Monster*
Kazuya Shiraishi	*heinous, The Blood of Wolves series, Lesson in Murder, 11 Rebels*
Miwa Nishikawa	*Sway*, *Dear Doctor*, T*he Long Excuse*, *Under the Open Sky*
MAPPA Co., LTD.	*In This Corner of the World*, *JUJUTSU KAISEN 0*, TV Animation *Chainsaw Man Attack on Titan*.
Takashi Miike	*Ichi the Killer, 13 Assassins, First Love, Fabrication: The Man Called the Murderous Teacher*

This fund, In the Japanese film industry, alongside such a partner as described above,, engages in film production, thereby pursuing the development of a profit distribution system for investors and creators through the distribution and sales of secondary use rights, including those for broadcasting, streaming, and overseas sales.

（2）Details of the Business Alliance Related to Investment in This Fund

i) Regarding promotional materials, whether tangible or intangible (however, excluding products in paper format such as printed materials), pertaining to the promotion of a film's domestic theatrical release or the release of video packages, e.g., DVDs and Blu-rays in Japan, the Group may obtain merchandising rights when it plans the merchandising of specific works and has reasonable grounds to utilize its expertise or experience in merchandising.

ii) In cases where K2P designs to merchandise an individual work on their own and considers licensing individual merchandising rights to a third party, the Group may obtain the merchandising rights if it wishes to implement the merchandising based on such design and has a rational reason for the use of its merchandising knowledge or experience.

4. Schedule

(1) Date of the Board of Directors' resolution	Friday, September 26, 2025
(2) Date of execution of the anonymous partnership agreement	Friday, September 26, 2025
(3) Date of execution of the stock subscription agreement	Friday, September 26, 2025
(4) Payment due date for the acquired shares	Tuesday, September 30, 2025
(5) Scheduled date of capital contribution to the anonymous partnership	Tuesday, September 30, 2025

5. Others

We believe this matter will contribute to the medium- to long-term performance and enhancement of corporate value for our group. Should it become clear that this matter will have a significant impact on our group's performance, we will promptly disclose it. Furthermore, at the request of K2P to refrain from disclosing shareholder and financial information, such details have been omitted.