July 23, 2026

To Our Stakeholders

Company Name:	Oisix Inc. (Code: 3182 TSE Prime)
Name of Representative:	Kohey Takashima, President and Representative Director
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Notice Regarding Group Reorganization (Absorption-Type Merger of Consolidated Subsidiaries [Simplified Merger and Short-Form Merger]) and Waiver of Debt

Oisix Inc. (the "Company") announced that its Board of Directors resolved today to execute an absorption-type merger (the "Merger") of its wholly-owned intermediate holding company, ORD Food Services Holdings, Inc. ("ORD Food Services"), after eliminating its insolvency status by waiving the Company's receivables against it.

Since the Merger is a simplified absorption-type merger involving a wholly-owned consolidated subsidiary, certain disclosure items and details have been omitted.

1. Purpose of the Reorganization

Since September 2025, the Company has been advancing organizational reorganization to strengthen its B2B subscription (food service) business, including making major companies in the B2B subscription business wholly-owned subsidiaries and integrating key subsidiaries. By executing an absorption-type merger of ORD Food Services, which holds major subsidiaries under the B2B subscription business, the Company aims to enhance group-wide corporate value by generating the following synergies:

・Enhancing Governance and Cost Optimization:
By eliminating redundant administrative functions and transitioning to a structure of direct supervision and support by the Company, we will further strengthen governance across the entire Group.

・Strengthening the Financial Foundation and Tax Optimization:
By simplifying the Group's financial and tax structures, the Company will promote the maximization of future cash flows and tax optimization.

2. Summary of the Merger

(1) Schedule of the Merger (Oisix Inc. and ORD Food Services Holdings, Inc.)

Board of Directors' resolution approving the absorption-type merger	July 23, 2026
Execution date of the absorption-type merger agreement	July 23, 2026
Effective date of the absorption-type merger	September 1, 2026 (planned)

For the Company, the Merger constitutes a simplified merger pursuant to the provisions of Article 796, Paragraph 2 of the Companies Act of Japan, and for ORD Food Services, it constitutes a short-form merger pursuant to the provisions of Article 784, Paragraph 1 of the Companies Act of Japan. Therefore, neither company will hold a general meeting of shareholders to approve the merger agreement.

(2) Merger Method

The Merger will be conducted as an absorption-type merger in which the Company (Oisix) will be the surviving company and ORD Food Services will be dissolved on the effective date. Although ORD Food Services currently has excess liabilities (is insolvent), prior to the Merger, the Company plans to resolve this insolvency status by waiving the receivables held against ORD Food Services, and then proceed with the Merger. Since the waiver of these receivables is eliminated in consolidated accounting, it will have no impact on the Company's consolidated financial results.

Details (amount) of receivables to be waived	Loans to affiliates: JPY 19,060 million
Effective date of the waiver	August 31, 2026 (planned)

(3) Details of Allotment related to the Merger

No new shares will be issued, and no cash or other consideration will be allocated.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights associated with the Merger

Not applicable.

3. Overview of the Parties to the Merger

		Surviving Company	Absorbed Company
(1)	Name	Oisix Inc.	ORD Food Services Holdings, Inc.
(2)	Date of Establishment	May 26, 1997	September 1, 2025
(3)	Address	1-11-2 Osaki, Shinagawa-ku, Tokyo	1-11-2 Osaki, Shinagawa-ku, Tokyo
(4)	Representative	Representative Director Kohey Takashima	Representative Director Kohey Takashima
(5)	Principal Business	Food delivery business, Food service business, etc.	Share holding, subsidiary management, etc.
(6)	Paid in Capital	JPY 3,995 million	JPY 10 million
(7)	Number of Issued Shares	36,940,000 shares	9,642,926 shares
(8)	Fiscal year-end	March 31	March 31

(9)	Major shareholders and Shareholding Ratios (Shareholding ratios are calculated excluding treasury shares)	Kohey Takashima 13.96% STATE STREET BANK AND TRUST COMPANY 505001 8.41% The Master Trust Bank of Japan, Ltd. (Trust Account) 7.95% The Bank of New York 133612 7.47% Custody Bank of Japan, Ltd. (Trust Account) 6.39% The Bank of New York Mellon 140040 3.32% Kazuyoshi Fujita 2.97% NTT DOCOMO, INC. 2.88% Recruit Co., Ltd. 2.88% NORTHERN TRUST CO. (AVFC) RE USL NON-TREATY CLIENTS ACCOUNT 2.66% (As of March 31, 2026)	Oisix Inc. 100% (As of July 1, 2026)
(10)	Financial Position and Operating Results for the Most Recent Fiscal Year		
		Fiscal Year Ended March 2026 (Consolidated)	Fiscal Year Ended March 2026 (Non-consolidated)
	Total assets	JPY 108,137 million	JPY 18,288 million
	Net assets	JPY 29,069 million	JPY (879) million
	Net assets per share	JPY 786.67	JPY (91.19)
	Net sales	JPY 251,419 million	JPY 7 million
	Operating profit	JPY 7,339 million	JPY 4 million
	Ordinary profit	JPY 6,840 million	JPY (149) million
	Profit attributable to owners of parent	JPY 4,527 million	JPY (149) million
	Earnings per share	JPY 130.34	JPY (15.53)

4. Status After the Merger

There will be no changes to the Company’s name, address, representative's title and name, principal business, paid-in capital, or fiscal year-end as a result of the Merger.

5. Outlook

The direct impact of the Reorganization on the Company's consolidated financial results is expected to be immaterial.

On the other hand, the series of reorganizations since September 2025, including making major companies in the B2B subscription (food service) business wholly-owned subsidiaries and executing absorption-type mergers between consolidated subsidiaries, are expected to structurally strengthen the Group's financial foundation not only for the current fiscal year but also for future fiscal years. The positive impact of these reorganizations on our future operating results is currently under close evaluation, and we will disclose it promptly once details are finalized.