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Consolidated Financial Results for the First Quarter Ended June 30, 2026 (Under Japanese GAAP)

August 12, 2026

Name of Listed Company: Bengo4.com, Inc.

Listed Stock Exchange: Tokyo Stock Exchange

Securities Code: 6027

URL <https://www.bengo4.com/corporate/en/>

Representative: Taichiro Motoe, Representative Director, President and CEO

Contact: Masaaki Sawada, Director and CFO

TEL: +81-3-5549-2555

Scheduled date to commence dividend payments: —

Preparation of supplementary materials on financial results: Yes

Holding of financial results briefing session: Yes (for institutional investors and analysts)

(Million yen with fractional amounts rounded down)

1. Consolidated financial results for the first quarter ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (cumulative totals)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First quarter ended June 30, 2026	4,838	27.3	1,001	38.2	698	36.8	697	35.7	439	37.0
June 30, 2025	3,802	15.3	724	49.5	510	80.9	513	74.7	321	75.2

(Note) Comprehensive income : First quarter ended June 30, 2026: 444 million yen (38.3%)

First quarter ended June 30, 2025: 321 million yen (75.2%)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First quarter ended June 30, 2026	19.24	19.22
June 30, 2025	14.22	14.08

(Note) EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based payment expenses + Share of profit (loss) of entities accounted for using equity method

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio
	Million yen	Million yen	%
As of June 30, 2026	16,573	7,615	44.2
As of March 31, 2026	13,381	7,209	53.2

(Reference) Equity capital As of June 30, 2026: 7,321 million yen As of March 31, 2026: 7,115 million yen

2. Cash dividends

	Annual dividends				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	0.00	-	0.00	0.00
Fiscal year ending March 31, 2027	-	-	-	-	-
Fiscal year ending March 31, 2027 (Forecast)	-	0.00	-	0.00	0.00

(Note) Revision to dividend forecasts published most recently: No

3. Consolidated forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		EBITDA		Operating profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending March 31, 2027	20,500	25.9	4,300	35.0	3,000	36.1	2,000	32.4	87.78

(Note) Revision to earnings forecasts published most recently: No

(Note) EBITDA = Operating profit + Depreciation + Amortization of goodwill + Share-based payment expenses + Share of profit (loss) of entities accounted for using equity method

* Notes

(1) Major changes in the scope of consolidation during the period : Yes

Mikata Micro Insurance Co., Ltd.,
New 3 Companies (Company name) Japan Legal Network Inc., ,Excluded-companies(Company name: -)
ATE Inc.

(2) Application of particular accounting treatment concerning : No
preparation of quarterly consolidated financial statements

(3) Changes in accounting policies and changes or restatement of accounting estimates

(i) Changes in accounting policies due to revisions to accounting : No
standards and other regulations

(ii) Changes in accounting policies other than (i) : No

(iii) Change in accounting estimate : No

(iv) Restatement : No

(4) Number of shares issued (common stock)

(i) Total number of shares issued at the end of the period (including treasury shares)	As of June 30, 2026	22,867,600shares	As of March 31, 2026	22,867,600shares
(ii) Number of treasury shares at the end of the period	As of June 30, 2026	84,422shares	As of March 31, 2026	1,522shares
(iii) Average number of shares during the period (cumulative quarterly)	Three months ended June 30, 2026	22,857,357shares	Three months ended June 30, 2025	22,588,678shares

* Review of the accompanying quarterly consolidated financial : No
statements by certified public accountants or an audit
corporation

* Proper use of earnings forecasts, and other special matters

The forward-looking statements such as earnings forecasts stated in this document are based on the information currently available to the Group and certain assumptions that the Group judges as rational. These statements are not guarantees of future performance. Actual results may differ substantially from the forecasts due to various factors. For the assumptions underlying the forecasts and precautions when using the forecasts, please refer to “1. Overview of Operating Results and Financial Position, (3) Explanation regarding consolidated earnings forecasts and other forward-looking statements” on page 3 of the supplementary materials.

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1. Overview of Operating Results and Financial Position

(1) Overview of consolidated operating results for the first quarter ended June 30, 2026

During the first quarter under review, the Japanese economy continued a moderate recovery trend, supported by high levels of corporate earnings, government economic measures, and a lax financial environment, despite downward pressure from rising crude oil prices affected by the situation in the Middle East. However, the outlook remains uncertain due to the impact of developments in the Middle East on financial and foreign exchange markets and the Japanese economy and prices, as well as trends in resource prices and corporate wage and pricing behavior.

Under the mission, “Be the Professional-Tech Company,” the Group operates the Professional Support Business, which involves the operation of Internet media through portal sites such as Bengoshi.com, Zeirishi.com, and BUSINESS LAWYERS, as well as the provision of services for professionals such as the Hanreihisho precedent database and Legal Brain Agent, an AI agent specializing in legal affairs. The Group also operates the CloudSign Business, which provides the CloudSign contract management platform.

In addition, the Company acquired all shares of Mikata Micro Insurance Co., Ltd. on April 27, 2026, and made it a consolidated subsidiary. As a result, the company's operating results have been reflected from the first quarter under review. Since launching Japan's first standalone attorney fee insurance, the company has become the industry leader in that market.

Furthermore, the Company acquired all shares of Japan Legal Network Inc. on April 2, 2026, and made it and its subsidiary, ATE Inc., consolidated subsidiaries. Both companies provide Japan's first new legal fee provision service that can be relied upon even after a conflict has occurred. Since the deemed acquisition date is June 30, 2026, only the balance sheet as of June 30, 2026, has been consolidated for the first quarter under review. Additionally, for the purpose of streamlining management, the two companies were merged on August 1, 2026, with Japan Legal Network Inc. as the surviving company, and the company name was changed to Bengo4.com Legal Finance Inc.

As a result of the above, net sales for the first quarter under review were 4,838 million yen (up 27.3% year on year), operating profit was 698 million yen (up 36.8% year on year), ordinary profit was 697 million yen (up 35.7% year on year), and profit attributable to owners of parent was 439 million yen (up 37.0% year on year).

Operating results by business segment are as follows.

(Professional Support Business)

In the Professional Support Business, the Company operates Internet media through portal sites such as Bengoshi.com, Zeirishi.com, and BUSINESS LAWYERS, and provides services to support operational efficiency for professionals, including operational support services for registered lawyers, Legal Brain Agent (an AI agent specializing in legal affairs), and the Hanreihisho precedent database. This reportable segment also includes the small-amount short-term insurance business operated by Mikata Micro Insurance Co., Ltd., which became a consolidated subsidiary on April 27, 2026, and the legal finance business operated by Japan Legal Network Inc. and ATE Inc. (both companies have become Bengo4.com Legal Finance Inc. through a merger), which became consolidated subsidiaries on April 2, 2026.

In the Bengoshi.com business, the Company focused on providing content that is helpful for users and improving usability, while also striving to develop new products for lawyers by strengthening collaboration with Hanreihisho and Bengo Kakumei. As a result, the number of registered lawyers as of the end of the first quarter under review rose 3.6% year on year, to 30,501, of which the number of lawyers with paid member subscriptions to the lawyer support service stood at 14,860 (an increase of 1.4% year on year). As a result, net sales and segment profit increased 30.9% and 12.7% year on year, to 2,329 million yen and 521 million yen, respectively, in the first three months under review.

(CloudSign Business)

In the CloudSign Business, the Company provides the contract management platform "CloudSign." The Company sought to reinforce its development and sales systems by actively recruiting human resources, while simultaneously improving usability, increasing recognition, and expanding its customer base through the placement of advertisements in a range of media, among other efforts. As a result, the number of contracts sent in the first three months under review increased 15.7% year on year, to 3,230,608. As a result, net sales and segment profit increased 24.0% and 45.8% year on year, to 2,508 million yen and 949 million yen,

respectively, in the first three months under review.

(2) Overview of consolidated financial position for the first quarter ended June 30, 2026

Total assets at the end of the first quarter under review stood at 16,573 million yen, an increase of 3,192 million yen from the end of the previous consolidated fiscal year. This was mainly due to an increase in goodwill resulting from the acquisition of shares of a subsidiary, partially offset by a decrease in cash and deposits.

(Current assets)

Current assets at the end of the first quarter under review stood at 7,627 million yen, a decrease of 898 million yen from the end of the previous consolidated fiscal year. This was chiefly attributable to a decrease of 1,006 million yen in cash and deposits.

(Non-current assets)

Non-current assets at the end of the first quarter under review stood at 8,946 million yen, an increase of 4,091 million yen from the end of the previous consolidated fiscal year. This was largely due to increases of 2,993 million yen in goodwill, 867 million yen in deposits and guarantee deposits, and 170 million yen in software.

(Current liabilities)

Current liabilities at the end of the first quarter under review stood at 4,029 million yen, an increase of 259 million yen from the end of the previous consolidated fiscal year. This was due to increases of 390 million yen in the current portion of long-term borrowings and 168 million yen in advances received, partially offset by decreases of 162 million yen in accounts payable - other and 124 million yen in income taxes payable.

(Non-current liabilities)

Non-current liabilities at the end of the first quarter of the consolidated fiscal year under review stood at 4,928 million yen, an increase of 2,527 million yen from the end of the previous consolidated fiscal year. This was primarily due to an increase of 2,086 million yen in long-term borrowings and an increase of 456 million yen in insurance contract reserves.

(Net assets)

Net assets at the end of the first quarter of the consolidated fiscal year under review stood at 7,615 million yen, an increase of 405 million yen from the end of the previous consolidated fiscal year. This was primarily due to an increase of 439 million yen in retained earnings.

(3) Explanation regarding consolidated earnings forecasts and other forward-looking statements

There is no change to the earnings forecasts for the fiscal year ending March 31, 2027, announced on May 13, 2026.

2. Quarterly Consolidated Financial Statements and Key Notes

(1) Quarterly consolidated balance sheet

(Thousand yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	5,199,665	4,193,417
Accounts receivable	2,469,462	2,372,180
Prepaid expenses	824,808	860,484
Other	105,099	273,759
Allowance for doubtful accounts	(73,044)	(72,770)
Total current assets	8,525,991	7,627,071
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	71,574	91,268
Tools, furniture and fixtures, net	79,359	86,256
Lease assets, net	-	10,131
Construction in progress	-	4,500
Total property, plant and equipment	150,934	192,155
Intangible assets		
Goodwill	804,044	3,797,627
Technology assets	1,217,927	1,193,568
Software	972,501	1,142,874
Software in progress	289,069	270,933
Trademark right	214,212	210,617
Other	36,534	40,334
Total intangible assets	3,534,290	6,655,956
Investments and other assets		
Investment securities	492,895	527,276
Distressed receivables	34,873	45,283
Lease and guarantee deposits	178,573	1,046,256
Deferred tax assets	418,476	379,567
Other	79,971	145,473
Allowance for doubtful accounts	(34,872)	(45,282)
Total investments and other assets	1,169,917	2,098,574
Total non-current assets	4,855,142	8,946,686
Total assets	13,381,133	16,573,757

(Thousand yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Short-term borrowings	250,000	250,000
Current portion of long-term borrowings	630,996	1,021,788
Accounts payable - other	1,097,006	934,949
Accrued expenses	145,054	130,484
Income taxes payable	383,095	258,343
Accrued consumption taxes	263,384	235,521
Advances received	853,405	1,021,949
Provision for bonuses	6,999	22,448
Provision for bonuses for directors (and other officers)	24,792	11,017
Other	116,106	143,489
Total current liabilities	3,770,838	4,029,992
Non-current liabilities		
Long-term borrowings	1,851,496	3,937,823
Deferred tax liabilities	474,233	463,557
Retirement benefit liability	72,800	68,800
Insurance contract reserves	-	456,229
Other	2,050	2,050
Total non-current liabilities	2,400,579	4,928,460
Total liabilities	6,171,418	8,958,452
Net assets		
Shareholders' equity		
Share capital	50,000	50,000
Capital surplus	1,206,531	1,149,000
Retained earnings	5,866,519	6,306,338
Treasury shares	(7,485)	(184,190)
Total shareholders' equity	7,115,566	7,321,148
Share acquisition rights	94,148	105,984
Non-controlling interests	-	188,172
Total net assets	7,209,714	7,615,304
Total liabilities and net assets	13,381,133	16,573,757

(2) Quarterly consolidated statement of income and quarterly consolidated statement of comprehensive income

Quarterly consolidated statement of income

Three months ended June 30, 2026

(Thousand yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	3,802,096	4,838,168
Cost of sales	798,799	1,003,245
Gross profit	3,003,297	3,834,923
Selling, general and administrative expenses	2,492,855	3,136,570
Operating profit	510,441	698,352
Non-operating income		
Interest income	-	747
Share of profit of entities accounted for using equity method	9,142	11,003
Commission income	918	1,152
Miscellaneous income	1,673	1,367
Total non-operating income	11,734	14,270
Non-operating expenses		
Interest expenses	5,057	14,363
Miscellaneous losses	3,230	856
Total non-operating expenses	8,287	15,219
Ordinary profit	513,888	697,404
Extraordinary income		
Gain on reversal of share acquisition rights	53	-
Total extraordinary income	53	-
Extraordinary losses		
Impairment losses	-	2,224
Loss on retirement of non-current assets	1,124	-
Total extraordinary losses	1,124	2,224
Profit before income taxes	512,818	695,179
Income taxes - current	202,290	236,286
Income taxes - deferred	(10,623)	14,599
Total income taxes	191,667	250,885
Quarterly net profit	321,150	444,293
Profit attributable to non-controlling interests	-	4,475
Profit attributable to owners of parent	321,150	439,818

Quarterly consolidated statement of comprehensive income

Three months ended June 30, 2026

(Thousand yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	321,150	444,293
Comprehensive income	321,150	444,293
(Breakdown)		
Comprehensive income attributable to owners of parent	321,150	439,818
Comprehensive income attributable to non-controlling interests	-	4,475

(3) Notes to quarterly consolidated financial statements

(Notes on going concern assumptions)

Not applicable.

(Notes in the case of significant changes in shareholders' equity)

Based on the resolution of the Board of Directors meeting held on June 11, 2026, the Company acquired 82,900 shares of treasury stock. As a result, treasury stock increased by 176,705 thousand yen during the first quarter of the consolidated fiscal year under review, and treasury stock amounted to 184,190 thousand yen at the end of the first quarter of the consolidated fiscal year under review.

(Notes to quarterly consolidated financial statements)

[Segment information]

I. Three months ended June 30, 2025 (April 1, 2025 to June 30, 2025)

1. Information on net sales and profit (loss) by reportable segment

	Reportable segments			Adjustment (Note 1)	(Thousand yen) Amount posted in the quarterly consolidated statement of income (Note 2)
	Professional Support Business	CloudSign Business	Total		
Net sales					
Net sales to external customers	1,779,727	2,022,369	3,802,096	-	3,802,096
Inter-segment sales or transfers	-	-	-	-	-
Total	1,779,727	2,022,369	3,802,096	-	3,802,096
Segment profit	463,351	651,044	1,114,395	(603,953)	510,441

(Note) 1. The adjustment for segment profit of (603,953) thousand yen includes corporate expenses that are not allocated to each reportable segment. Corporate expenses consist primarily of general and administrative expenses that are not attributable to the reportable segments.

2. Segment profit is adjusted to be consistent with the operating profit reported in the quarterly consolidated statement of income.

II. Three months ended June 30, 2026 (April 1, 2026 to June 30, 2026)

1. Information on net sales and profit (loss) by reportable segment

	Reportable segments			Adjustment (Note 1)	(Thousand yen) Amount posted in the quarterly consolidated statement of income (Note 2)
	Professional Support Business	CloudSign Business	Total		
Net sales					
Net sales to external customers	2,329,666	2,508,502	4,838,168	-	4,838,168
Inter-segment sales or transfers	-	-	-	-	-
Total	2,329,666	2,508,502	4,838,168	-	4,838,168
Segment profit	521,970	949,133	1,471,104	(772,751)	698,352

(Note) 1. The adjustment for segment profit of (772,751) thousand yen includes corporate expenses that are not allocated to each reportable segment. Corporate expenses consist primarily of general and administrative expenses that are not attributable to the reportable segments.

2. Segment profit is adjusted to be consistent with the operating profit reported in the quarterly consolidated statement of income.

2. Information on impairment losses on non-current assets and goodwill by reportable segment

(Significant impairment losses on non-current assets)

Information is omitted as it is not material.

(Significant changes in amount of goodwill)

In the Professional Support Business segment, Mikata Micro Insurance Co., Ltd. has been newly included in the scope of consolidation. The increase in goodwill due to this event was 2,459,721 thousand yen during the three months ended June 30, 2026. In addition, Japan Legal Network Inc. and ATE Inc. (both companies have merged to become Bengo4.com Legal Finance Inc.) have also been newly included in the scope of consolidation. The increase in goodwill due to this event was 596,425 thousand yen during the three months ended June 30, 2026. Note that the amount of goodwill for Japan Legal Network Inc. and ATE Inc. is a provisionally calculated amount because the allocation of the acquisition cost has not been completed as of the end of the first quarter under review.

3. Matters on changes in reportable segments

Previously, the Group's reportable segments were the Media business and IT/Solutions business. These were changed to the Professional Support Business and the CloudSign Business starting from the second quarter of the previous consolidated fiscal year for the purpose of promoting the Professional-Tech services, as stated in the Company's mission, and giving greater clarity to information about CLOUDSIGN, a growth business.

The segment information for the first quarter of the previous consolidated fiscal year presented herein has been prepared based on the reportable segments after the change.

(Notes on statement of cash flows)

The Company did not prepare quarterly consolidated statements of cash flows for the first quarter under review. Depreciation (including amortization of intangible assets except for goodwill) and amortization of goodwill for the first quarter under review are as follows.

	(Thousand yen)	
	Three months ended June 30, 2025	Three months ended June 30, 2026
Depreciation	185,781	217,462
Amortization of goodwill	18,641	62,565

(Business combinations)

(Business combination through acquisition)

At a Board of Directors meeting held on February 12, 2026, the Company resolved to acquire all the issued shares of Japan Legal Network Inc. (hereinafter "Japan Legal Network") and its reorganization as a subsidiary, and concluded a share transfer agreement on the same date. The Company acquired the shares on April 2, 2026. Since Japan Legal Network has ATE Inc. as a wholly owned subsidiary, ATE Inc. also became a consolidated subsidiary of the Company through this share acquisition.

1. Outline of the business combination

(1) Name and business of acquired company

Name of acquired company: Japan Legal Network Inc.

Business: Operation of a legal finance business

(2) Main reasons for the business combination

A serious social problem in Japan is that only 20% of people facing legal trouble in their lives actually seek the support of lawyers or other legal specialists. Heavy initial expenses, including retainer fees and litigation costs, are a major obstacle that forces many to reluctantly give up on protecting their rights, even though they wish to move forward with legal action. The Company believes that eliminating disparities in access to justice due to economic reasons and helping establish a society in which everyone can assert their legitimate rights is an extremely important responsibility for the Company, which serves as legal infrastructure.

Japan Legal Network Co., Ltd. develops Japan's first innovative service covering legal fees that can be purchased after the occurrence of a conflict, with the mission of "using technologies and finances in the legal area to help establish a society in which people do not reluctantly give up on protecting their rights." The company's service opens the way toward providing effective relief to people who

would give up on legal action for cost reasons, and it is highly aligned with the Company's goal of "ending the current situation in which only 20% of people in legal trouble can actually seek help."

Through this business combination, the Company expects to create multifaceted synergies, including the accelerated popularization of the service leveraging the Company's customer base, which is one of the largest in Japan, the development of products based on the combination of the two companies' knowledge of AI technologies, and the implementation of the Legal Brain initiative. Through these moves, the Company aims to further improve access to legal services and to create a society where more legal conflicts are resolved.

(3) Date of the business combination

April 2, 2026 (deemed acquisition date: June 30, 2026)

(4) Legal form of the business combination

Share acquisition in exchange for cash

(5) Name of the combined entity

No change

(6) Percentage share of voting rights acquired

100%

(7) Main reason for the decision to acquire the company

Availability to the Company of the method of share acquisition in exchange for cash.

2. Period of the acquired company's financial results included in the quarterly consolidated financial statements

Since the deemed acquisition date of the company is June 30, 2026, only the balance sheet has been consolidated, and there is no period of the acquired company's financial results included in the quarterly consolidated statement of income.

3. Acquisition cost of the acquired company and breakdown by type of consideration

Consideration for acquisition	Cash	730,000	Thousand yen
Acquisition cost		730,000	Thousand yen

4. Details of contingent consideration stipulated in the business combination agreement and future accounting policies

(1) Details of contingent consideration

The acquisition consideration does not include any contingent consideration. The contract stipulates that a contingent consideration of up to 40,000 thousand yen will be paid if certain conditions are met, which has not been determined at this time.

(2) Accounting policies

In the event that additional consideration is paid, it is treated as having been paid at the time of acquisition, and the acquisition cost, the amount of goodwill, and the amortization of goodwill are adjusted accordingly.

5. Major acquisition-related costs and amounts

Advisory fees and commissions, etc.: 3,445 thousand yen

6. Amount of goodwill incurred, reason for incurrence, amortization method, and amortization period

(1) Amount of goodwill incurred

596,425 thousand yen

Note that the amount of goodwill incurred is a provisionally calculated amount because the allocation of the acquisition cost has not been completed as of the end of the current quarterly consolidated accounting period.

Note that the amount of goodwill incurred is a provisionally calculated amount because the allocation of the acquisition cost has not been completed as of the end of the current quarterly consolidated accounting period.

(2) Reason for incurrence

It represents the excess earning power expected from future business development.

(3) Amortization method and amortization period

The amortization period for goodwill is currently under review and is scheduled to be determined once the allocation of the acquisition cost is completed.

(Business combination through acquisition)

At a Board of Directors meeting held on February 12, 2026, the Company resolved to acquire a portion of the issued shares of Mikata Micro Insurance Co., Ltd. (hereinafter, 'Mikata') for the purpose of making it a consolidated subsidiary, and acquired a majority of the voting rights of the company on April 27, 2026.

1. Overview of business combination

(1) Name and business of acquired company

Name of acquired company: Mikata Micro Insurance Co., Ltd.

Business: Small amount short term insurance business and services incidental thereto

(2) Main reasons for the business combination

A serious social problem in Japan is that only 20% of people facing legal trouble in their lives actually seek the support of lawyers or other legal specialists. Heavy initial expenses, including retainer fees and litigation costs, are a major obstacle that forces many people to reluctantly give up on exercising their rights, even though they wish to move forward with legal action. As an entity supporting legal infrastructure, the Company is aware that one very significant responsibility it has is the elimination of disparities in access to justice due to economic reasons and to help establish a society in which everyone can assert their legitimate rights.

MIKATA released Japan's first standalone attorney fee insurance product in May 2013. Since then, it has been expanding its business as the largest company in this market. It opened a new field of insurance that had not previously been cultivated by existing non-life insurance companies and dramatically improved access to legal services. It has been carefully addressing the problem in Japanese society that only 20% of people have access to legal support.

This share acquisition is expected to produce multiple synergies, including the acceleration of sales leveraging the Company's customer base, the extension of new product functions based on the combination of the two companies' knowledge and AI technologies, and the implementation of the Legal Brain initiative. Through these moves, the Company aims to help establish a society where more legal conflicts are resolved.

(3) Date of the business combination

April 27, 2026 (Deemed acquisition date: April 1, 2026)

(4) Legal form of the business combination

Share acquisition in exchange for cash

(5) Name of the combined entity

No change

(6) Percentage share of voting rights acquired

53% as of the date of the business combination

(7) Main reason for the decision to acquire the company

Availability to the Company of the method of share acquisition in exchange for cash.

2. Period of the acquired company's financial results included in the quarterly consolidated financial statements

From April 1, 2026 to June 30, 2026

3. Acquisition cost of the acquired company and breakdown by type of consideration

Consideration for acquisition	Cash	2,788,440	Thousand yen
Acquisition cost		2,788,440	Thousand yen

4. Major acquisition-related costs and amounts

Remuneration and fees for advisors: 8,464 thousand yen

5. Amount of goodwill incurred, reason for incurrence, amortization method, and amortization period

(1) Amount of goodwill incurred

2,459,721 thousand yen

(2) Reason for incurrence

It represents the excess earning power expected from future business development.

(3) Amortization method and amortization period

Straight-line amortization over 14 years