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Consolidated Financial Results for the Fiscal Year Ended September 30, 2026 [Japanese GAAP]

November 13, 2026

Company name	Allganize Holdings, Inc.	Stock exchange	Tokyo
Securities code	656A	URL	http://www.allganize.ai/
Representative	(Title) Representative Director (Name) Changsu Lee		
Contact	(Title) Executive Officer and CFO (Name) Kensaku Kobayashi	TEL	+81-3-4400-4800
Scheduled date of annual general meeting of shareholders	December 25, 2026	Scheduled date of dividend payment	—
Scheduled date of filing of annual securities report	December 24, 2026		
Supplementary materials on financial results	Yes		
Financial results briefing	Yes		

(Amounts are rounded down to the nearest million yen)

1. Consolidated results for the fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(1) Consolidated operating results

(% = year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY9/2026	2,025	51.6	358	—	489	—	379	—
FY9/2025	1,336	95.2	(206)	—	(5)	—	9	—

(Note) Comprehensive income: FY9/2026 ¥451 million (—%); FY9/2025 ¥15 million (—%)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Operating profit to net sales
	Yen	Yen	%	%	%
FY9/2026	37.11	—	11.8	12.6	17.7
FY9/2025	(35.13)	—	0.3	(0.2)	(15.5)

(Reference) Share of profit (loss) of entities accounted for using equity method: FY9/2026 ¥— million; FY9/2025 ¥— million

(Note) Diluted earnings per share is not stated because, although potential shares exist, a loss per share was recorded for the previous fiscal year, and for the current fiscal year the Company's shares were not listed at the end of the current fiscal year and the average share price during the period cannot be determined.

(2) Consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
FY9/2026	4,189	3,473	82.9	188.62
FY9/2025	3,572	2,961	82.9	(229.17)

(Reference) Equity: FY9/2026 ¥3,473 million; FY9/2025 ¥2,961 million

(3) Consolidated cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
FY9/2026	283	(140)	39	3,427
FY9/2025	(2)	(18)	(11)	3,116

2. Dividends

	Annual dividends per share					Total dividends (annual)	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1Q-end	2Q-end	3Q-end	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
FY9/2025	—	—	—	0.00	0.00	—	—	—
FY9/2026	—	—	—	0.00	0.00	—	—	—
FY9/2027 (forecast)	—	—	—	—	—		—	

(Note) The dividend forecast for FY9/2027 has not been determined at this time.

3. Consolidated earnings forecast for the fiscal year ending September 30, 2027 (October 1, 2026 to September 30, 2027)

(% = change from the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	3,195	57.7	1,049	192.8	1,128	130.7	925	143.8	48.65

* Notes

(1) Significant changes in the scope of consolidation during the period: None

New: — companies (Company name: —); Excluded: — companies (Company name: —)

(2) Changes in accounting policies, changes in accounting estimates and restatements

(i) Changes in accounting policies due to revisions of accounting standards, etc.: None

(ii) Changes in accounting policies other than (i): None

(iii) Changes in accounting estimates: None

(iv) Restatements: None

(3) Number of shares issued (common shares)

(i) Number of shares issued at end of period (including treasury shares)	FY9/2026	18,415,288 shares	FY9/2025	7,566,498 shares
(ii) Number of treasury shares at end of period	FY9/2026	— shares	FY9/2025	— shares
(iii) Average number of shares during the period	FY9/2026	10,225,069 shares	FY9/2025	7,556,138 shares

(Reference) Summary of Non-Consolidated Results

1. Non-consolidated results for the fiscal year ended September 30, 2026 (October 1, 2025 to September 30, 2026)

(1) Non-consolidated operating results

(% = year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
FY9/2026	29	10.3	(155)	—	7	(96.6)	6	(97.0)
FY9/2025	26	127.9	(180)	—	219	—	219	—

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
FY9/2026	0.63	—
FY9/2025	(7.38)	—

(Note) Diluted earnings per share is not stated because, although potential shares exist, a loss per share was recorded for the previous fiscal year, and for the current fiscal year the Company's shares were not listed at the end of the current fiscal year and the average share price during the period cannot be determined.

(2) Non-consolidated financial position

	Total assets	Net assets	Equity ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
FY9/2026	2,854	2,811	98.5	152.66
FY9/2025	2,785	2,744	98.6	(257.81)

(Reference) Equity: FY9/2026 ¥2,811 million; FY9/2025 ¥2,744 million

* This summary of financial results is not subject to audit by certified public accountants or an audit firm.

* Explanation regarding the appropriate use of earnings forecasts and other special notes

(Notes on forward-looking statements, etc.)

Forward-looking statements such as earnings forecasts in this document are based on information currently available to the Company and on certain assumptions it considers reasonable, and are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to various factors. For the conditions underlying the earnings forecasts and notes on using the earnings forecasts, please see "1. Overview of Operating Results, etc. (4) Outlook" on page 3 of the attachment.

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1. Overview of Operating Results, etc.

(1) Overview of operating results for the fiscal year

Driven by rapid technological innovation in recent years, the generative AI market continues to expand worldwide. In particular, with the evolution of large language models (LLMs) and falling costs of AI technology, expectations are rising for improved business efficiency and customer experience at companies, and the use of generative AI is expected to expand further.

During the fiscal year, "Alli Coworker," launched in April 2026, began contributing as a new source of revenue, having been adopted by a cumulative 36 paying customers in Japan, the United States and Korea as of September 30, 2026. In addition, the customer base of "Alli LLM App Market" continued to grow, and the synergy between the two products allowed us to continue and expand the business steadily.

As a result, for the fiscal year the Company group recorded net sales of ¥2,025 million (up 51.6% year on year), operating profit of ¥358 million (operating loss of ¥206 million in the previous fiscal year), ordinary profit of ¥489 million (ordinary loss of ¥5 million in the previous fiscal year) and profit attributable to owners of parent of ¥379 million (profit attributable to owners of parent of ¥9 million in the previous fiscal year).

Profit attributable to owners of parent for the fiscal year includes income taxes - deferred (benefit) arising from the recognition of deferred tax assets. Based on solid recent results and the earnings outlook, the Company carefully reviewed the recoverability of deferred tax assets and, as a result, additionally recognized deferred tax assets in the fourth quarter (July 1, 2026 to September 30, 2026), recording income taxes - deferred (benefit) of ¥9 million in the consolidated financial statements. As a result, income taxes - deferred (benefit) recorded for the fiscal year amounted to ¥19 million in the consolidated financial statements.

Compared with the consolidated earnings forecast for FY9/2026 announced on September 30, 2026 and November 4, 2026, net sales and operating profit were broadly in line with the forecast, while ordinary profit was ¥489 million against a forecast of ¥557 million (down ¥68 million, or 12.2%) and profit attributable to owners of parent was ¥379 million against a forecast of ¥448 million (down ¥69 million, or 15.4%). This was mainly because the yen strengthened toward the end of the fiscal year, with the exchange rate at the fiscal year-end of about ¥157/US$, below the ¥160 assumed in the earnings forecast. As a result, foreign exchange gains from the translation of US dollar deposits held by the Company were ¥38 million below the assumption, and the Korean subsidiary recorded foreign exchange losses of ¥24 million on US dollar deposits and US dollar receivables as the US dollar weakened against the won, so that foreign exchange gains and losses were ¥66 million below the earnings forecast in total.

As the Company group operates in a single segment, the AI solutions business, information by segment is omitted.

(2) Overview of financial position for the fiscal year

(Assets)

Current assets at the end of the fiscal year were ¥3,862 million, up ¥462 million from the end of the previous fiscal year. This was mainly due to increases of ¥311 million in cash and deposits and ¥164 million in accounts receivable - trade, and contract assets. Non-current assets were ¥326 million, up ¥154 million from the end of the previous fiscal year. This was mainly due to a ¥109 million increase in software.

As a result, total assets were ¥4,189 million, up ¥616 million from the end of the previous fiscal year.

(Liabilities)

Current liabilities at the end of the fiscal year were ¥620 million, up ¥174 million from the end of the previous fiscal year. This was mainly due to a ¥111 million increase in income taxes payable. Non-current liabilities were ¥96 million, down ¥68 million from the end of the previous fiscal year. This was mainly due to a ¥75 million decrease in retirement benefit liability.

As a result, total liabilities were ¥716 million, up ¥105 million from the end of the previous fiscal year.

(Net assets)

Total net assets at the end of the fiscal year were ¥3,473 million, up ¥511 million from the end of the previous fiscal year. This was mainly due to a ¥379 million increase in retained earnings from the recording of profit attributable to owners of parent.

As a result, the equity ratio was 82.9% (82.9% at the end of the previous fiscal year).

(3) Overview of cash flows for the fiscal year

Cash and cash equivalents ("cash") for the fiscal year increased by ¥311 million from the end of the previous fiscal year to ¥3,427 million at the end of the fiscal year, mainly because profit before income taxes increased to ¥489 million, partly offset by factors such as an increase in trade receivables and purchase of intangible assets.

The status of each cash flow and its factors for the fiscal year are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities was ¥283 million (¥2 million used in the previous fiscal year). This was mainly due to profit before income taxes of ¥489 million and an increase in trade receivables of ¥133 million.

(Cash flows from investing activities)

Net cash used in investing activities was ¥140 million (¥18 million used in the previous fiscal year). This was mainly due to purchase of intangible assets of ¥137 million.

(Cash flows from financing activities)

Net cash provided by financing activities was ¥39 million (¥11 million used in the previous fiscal year). This was mainly due to proceeds from issuance of shares resulting from exercise of share acquisition rights of ¥59 million.

(4) Outlook

The generative AI market continues to expand as the performance of large language models (LLMs) improves and usage costs fall, and we expect the adoption and use of generative AI by companies to improve business efficiency and productivity to spread further.

In this environment, the Company group will focus on expanding the customer base of "Alli LLM App Market" and the adoption of "Alli Coworker" in Japan, Korea and the United States. We will also use the funds raised through the public offering in connection with our listing on the Growth Market of the Tokyo Stock Exchange in November 2026 for personnel expenses and system investment at consolidated subsidiaries and personnel expenses in the Company's administrative function, to expand the business and strengthen the management structure.

Accordingly, for the consolidated earnings forecast for FY9/2027 we expect net sales of ¥3,195 million (up 57.7% year on year), operating profit of ¥1,049 million (up 192.8%), ordinary profit of ¥1,128 million (up 130.7%) and profit attributable to owners of parent of ¥925 million (up 143.8%).

The above earnings forecast has been prepared using assumed exchange rates for FY9/2027 of ¥155/US$ and ¥0.11/KRW.

The above earnings forecast is based on information available to the Company as of the date of announcement of this document and on certain assumptions it considers reasonable, and actual results may differ from the forecast figures due to various factors.

2. Basic Approach to the Selection of Accounting Standards

Taking into account the comparability of consolidated financial statements over time and between companies, the Company group's policy is to prepare its consolidated financial statements under Japanese GAAP for the time being.

Going forward, the Company group intends to consider the adoption of International Financial Reporting Standards, taking into account trends in its foreign shareholding ratio and the application of International Financial Reporting Standards by domestic peers.

3. Consolidated Financial Statements and Main Notes

(1) Consolidated balance sheet

(Millions of yen)

	Previous fiscal year (As of September 30, 2025)	Current fiscal year (As of September 30, 2026)
Assets		
Current assets		
Cash and deposits	3,116	3,427
Accounts receivable - trade, and contract assets	206	370
Work in process	0	—
Other	76	64
Total current assets	3,399	3,862
Non-current assets		
Property, plant and equipment		
Buildings and structures	16	17
Accumulated depreciation and accumulated impairment	(14)	(16)
Buildings and structures, net	2	0
Leased assets	131	143
Accumulated depreciation	(26)	(57)
Leased assets, net	105	85
Tools, furniture and fixtures	38	39
Accumulated depreciation and accumulated impairment	(32)	(33)
Tools, furniture and fixtures, net	6	6
Total property, plant and equipment	113	93
Intangible assets		
Software	—	109
Total intangible assets	—	109
Investments and other assets		
Retirement benefit asset	—	17
Deferred tax assets	25	68
Other	33	38
Total investments and other assets	59	124
Total non-current assets	172	326
Total assets	3,572	4,189

(Millions of yen)

	Previous fiscal year (As of September 30, 2025)	Current fiscal year (As of September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - other	106	68
Contract liabilities	187	174
Lease liabilities	19	25
Income taxes payable	6	117
Provision for bonuses	44	26
Other	81	208
Total current liabilities	446	620
Non-current liabilities		
Lease liabilities	79	62
Deferred tax liabilities	5	28
Asset retirement obligations	4	5
Retirement benefit liability	75	—
Total non-current liabilities	165	96
Total liabilities	611	716
Net assets		
Shareholders' equity		
Share capital	82	49
Capital surplus	4,619	4,712
Retained earnings	(2,123)	(1,744)
Total shareholders' equity	2,577	3,017
Accumulated other comprehensive income		
Foreign currency translation adjustment	383	443
Remeasurements of defined benefit plans	0	12
Total accumulated other comprehensive income	383	456
Total net assets	2,961	3,473
Total liabilities and net assets	3,572	4,189

(2) Consolidated statement of income and consolidated statement of comprehensive income

(Consolidated statement of income)

(Millions of yen)

	Previous fiscal year (From October 1, 2024 to September 30, 2025)	Current fiscal year (From October 1, 2025 to September 30, 2026)
Net sales	1,336	2,025
Cost of sales	462	765
Gross profit	874	1,260
Selling, general and administrative expenses	1,081	901
Operating profit (loss)	(206)	358
Non-operating income		
Interest income	103	82
Foreign exchange gains	108	84
Other	3	5
Total non-operating income	216	172
Non-operating expenses		
Interest expenses	15	13
Listing expenses	—	27
Other	0	0
Total non-operating expenses	15	41
Ordinary profit (loss)	(5)	489
Profit (loss) before income taxes	(5)	489
Income taxes - current	6	128
Income taxes - deferred	(21)	(19)
Total income taxes	(15)	109
Profit	9	379
Profit attributable to owners of parent	9	379

(Consolidated statement of comprehensive income)

(Millions of yen)

	Previous fiscal year (From October 1, 2024 to September 30, 2025)	Current fiscal year (From October 1, 2025 to September 30, 2026)
Profit	9	379
Other comprehensive income		
Foreign currency translation adjustment	4	60
Remeasurements of defined benefit plans, net of tax	1	12
Total other comprehensive income	6	72
Comprehensive income	15	451
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	15	451

(3) Consolidated statement of changes in equity

Previous fiscal year (From October 1, 2024 to September 30, 2025)

(Millions of yen)

	Shareholders' equity			
	Share capital	Capital surplus	Retained earnings	Total shareholders' equity
Balance at beginning of period	80	4,617	(2,133)	2,564
Changes during period				
Issuance of new shares (exercise of share acquisition rights)	1	1		3
Profit attributable to owners of parent			9	9
Net changes in items other than shareholders' equity				
Total changes during period	1	1	9	13
Balance at end of period	82	4,619	(2,123)	2,577

	Accumulated other comprehensive income			
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Total net assets
Balance at beginning of period	378	(1)	377	2,942
Changes during period				
Issuance of new shares (exercise of share acquisition rights)				3
Profit attributable to owners of parent				9
Net changes in items other than shareholders' equity	4	1	6	6
Total changes during period	4	1	6	19
Balance at end of period	383	0	383	2,961

Current fiscal year (From October 1, 2025 to September 30, 2026)

(Millions of yen)

	Shareholders' equity			
	Share capital	Capital surplus	Retained earnings	Total shareholders' equity
Balance at beginning of period	82	4,619	(2,123)	2,577
Changes during period				
Issuance of new shares (exercise of share acquisition rights)	29	29		59
Transfer from share capital to surplus	(63)	63		—
Profit attributable to owners of parent			379	379
Net changes in items other than shareholders' equity				
Total changes during period	(33)	93	379	439
Balance at end of period	49	4,712	(1,744)	3,017

	Accumulated other comprehensive income			
	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Total net assets
Balance at beginning of period	383	0	383	2,961
Changes during period				
Issuance of new shares (exercise of share acquisition rights)				59
Transfer from share capital to surplus				—
Profit attributable to owners of parent				379
Net changes in items other than shareholders' equity	60	12	72	72
Total changes during period	60	12	72	511
Balance at end of period	443	12	456	3,473

(4) Consolidated statement of cash flows

(Millions of yen)

	Previous fiscal year (From October 1, 2024 to September 30, 2025)	Current fiscal year (From October 1, 2025 to September 30, 2026)
Cash flows from operating activities		
Profit (loss) before income taxes	(5)	489
Depreciation	37	63
Increase (decrease) in allowance for doubtful accounts	(0)	—
Increase (decrease) in provision for bonuses	2	(18)
Increase (decrease) in retirement benefit liability and retirement benefit asset	19	(79)
Interest and dividend income	(103)	(82)
Interest expenses	15	13
Foreign exchange losses (gains)	(92)	(98)
Decrease (increase) in trade receivables	(86)	(133)
Decrease (increase) in inventories	4	0
Increase (decrease) in accounts payable - other	46	(48)
Increase (decrease) in contract liabilities	129	(14)
Other	(53)	131
Subtotal	(87)	220
Interest and dividends received	102	83
Interest paid	(15)	(13)
Income taxes paid	(1)	(6)
Net cash provided by (used in) operating activities	(2)	283
Cash flows from investing activities		
Purchase of property, plant and equipment	(6)	(3)
Purchase of intangible assets	—	(137)
Payments of leasehold and guarantee deposits	(28)	—
Proceeds from refund of leasehold and guarantee deposits	16	—
Net cash provided by (used in) investing activities	(18)	(140)
Cash flows from financing activities		
Repayments of lease liabilities	(15)	(20)
Proceeds from issuance of shares resulting from exercise of share acquisition rights	3	59
Net cash provided by (used in) financing activities	(11)	39
Effect of exchange rate change on cash and cash equivalents	113	128
Net increase (decrease) in cash and cash equivalents	80	311
Cash and cash equivalents at beginning of period	3,036	3,116
Cash and cash equivalents at end of period	3,116	3,427

(5) Notes to consolidated financial statements

(Notes on going concern assumption)

Not applicable.

(Notes on segment information, etc.)

[Segment information]

As the Company group operates in a single segment, the AI solutions business, information by segment is omitted.

[Related information]

Previous fiscal year (From October 1, 2024 to September 30, 2025)

1. Information by product and service

Information is omitted because there is a single product and service and net sales to external customers in that single category exceed 90% of net sales in the consolidated statement of income.

2. Information by region

(1) Net sales

(Millions of yen)

Japan	Korea	United States	Total
804	448	84	1,336

(2) Property, plant and equipment

(Millions of yen)

Japan	Korea	United States	Total
3	110	—	113

3. Information by major customer

Information is omitted because no external customer accounts for 10% or more of net sales in the consolidated statement of income.

Current fiscal year (From October 1, 2025 to September 30, 2026)

1. Information by product and service

Information is omitted because there is a single product and service and net sales to external customers in that single category exceed 90% of net sales in the consolidated statement of income.

2. Information by region

(1) Net sales

(Millions of yen)

Japan	Korea	United States	Total
1,069	865	90	2,025

(2) Property, plant and equipment

(Millions of yen)

Japan	Korea	United States	Total
2	90	—	93

3. Information by major customer

Information is omitted because no external customer accounts for 10% or more of net sales in the consolidated statement of income.

[Information on impairment loss on non-current assets by reportable segment]

Not applicable.

[Information on amortisation and unamortised balance of goodwill by reportable segment]

Not applicable.

[Information on gain on bargain purchase by reportable segment]

Not applicable.

(Notes on per share information)

	Previous fiscal year (From October 1, 2024 to September 30, 2025)	Current fiscal year (From October 1, 2025 to September 30, 2026)
Net assets per share	¥(229.17)	¥188.62
Basic earnings (loss) per share	¥(35.13)	¥37.11

(Notes) 1. Diluted earnings per share is not stated because, although potential shares exist, a loss per share was recorded for the previous fiscal year, and for the current fiscal year the Company's shares were not listed at the end of the current fiscal year and the average share price during the period cannot be determined.

2. Under a resolution of the Board of Directors meeting held on June 19, 2026, the Company acquired all Class A preferred shares, Class A-2 preferred shares and Class B preferred shares as treasury shares on July 7, 2026 under the call provisions set out in its Articles of Incorporation, and delivered one common share for each such preferred share to the relevant preferred shareholders as consideration. All such preferred shares acquired by the Company were cancelled on the same date under Article 178 of the Companies Act.

3. Net assets per share for the previous fiscal year is calculated after deducting the amount of residual assets distributable to preferred shareholders.

4. The basis of calculation of basic earnings (loss) per share is as follows.

	Previous fiscal year (From October 1, 2024 to September 30, 2025)	Current fiscal year (From October 1, 2025 to September 30, 2026)
Basic earnings (loss) per share		
Profit attributable to owners of parent (millions of yen)	9	379
Amount not attributable to common shareholders (millions of yen)	274	—
Profit (loss) attributable to owners of parent relating to common shares (millions of yen)	(265)	379
Average number of common shares during the period (shares)	17,512,219	10,225,069
(Of which common shares (shares))	(7,556,138)	(10,225,069)
(Of which Class A preferred shares (shares))	(3,580,448)	(—)
(Of which Class A-2 preferred shares (shares))	(3,229,750)	(—)
(Of which Class B preferred shares (shares))	(3,145,883)	(—)
Outline of potential shares not included in the calculation of diluted earnings per share because they have no dilutive effect	16 types of share acquisition rights (2,392,187 share acquisition rights; 2,392,187 common shares)	18 types of share acquisition rights (1,810,729 share acquisition rights; 1,810,729 common shares)

(Notes on significant subsequent events)

(Issuance of new shares through public offering)

The Company listed its shares on the Growth Market of the Tokyo Stock Exchange on November 4, 2026. In connection with this listing, the Company resolved at the Board of Directors meetings held on September 30, 2026 and October 16, 2026 to issue new shares as follows, and payment was completed on November 2, 2026.

(i) Offering method	: Public offering (offering by book-building method)
(ii) Class and number of shares to be issued	: 658,100 common shares
(iii) Issue price	: ¥1,260 per share The public offering was made at this price.
(iv) Underwriting price	: ¥1,159.20 per share This is the amount the Company received from the underwriters as the payment for new shares per share. The total difference between the issue price and the underwriting price is the underwriters' proceeds.
(v) Amount credited to share capital	: ¥579.60 per share
(vi) Total issue price	: ¥829 million
(vii) Total paid-in amount	: ¥762 million
(viii) Total amount credited to share capital	: ¥381 million
(ix) Payment date	: November 2, 2026
(x) Use of proceeds	: To be used for investments in and loans to the Company's consolidated subsidiaries (personnel expenses and system investment costs at consolidated subsidiaries) and the Company's working capital (personnel expenses in the administrative function).

(Issuance of new shares through third-party allotment)

The Company listed its shares on the Growth Market of the Tokyo Stock Exchange on November 4, 2026. In connection with this listing, the Company resolved at the Board of Directors meetings held on September 30, 2026 and October 16, 2026 to issue new shares through a third-party allotment to SMBC Nikko Securities Inc. as the allottee, in connection with the over-allotment secondary offering conducted by that company, as follows.

(i) Offering method	: Third-party allotment (over-allotment secondary offering)
(ii) Class and number of shares to be issued	: 541,900 common shares (maximum)
(iii) Allotment price	: ¥1,159.20 per share
(iv) Amount credited to share capital	: ¥579.60 per share
(v) Total allotment price	: ¥628 million (maximum)
(vi) Total amount credited to share capital	: ¥314 million (maximum)
(vii) Payment date	: December 2, 2026
(viii) Allottee	: SMBC Nikko Securities Inc.
(ix) Use of proceeds	: Same as "(x) Use of proceeds" under "Issuance of new shares through public offering."