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November 13, 2026

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Notice Regarding Receipt of Written Notice of Reassessment from the Nagoya Regional Taxation Bureau

SUNCORPORATION (the "Company") hereby announces that, following a tax audit conducted by the Nagoya Regional Taxation Bureau covering the fiscal years ended March 31, 2024 through March 31, 2025, the Company received a written notice of reassessment for the fiscal year ended March 31, 2025 on June 25, 2026.

1. Background and Details

As announced in the "Notice Regarding Receipt of Shares of Cellebrite, an Equity-Method Affiliate of the Company" dated November 11, 2024, the "Notice Regarding Receipt of Shares of Cellebrite, an Equity-Method Affiliate of the Company" dated December 6, 2024, and the "Notice Regarding Receipt of Shares of Cellebrite, an Equity-Method Affiliate of the Company" dated January 22, 2025, the Company received shares of Cellebrite DI Ltd. ("Cellebrite"), an equity-method affiliate of the Company, totaling 10,467,606 shares in connection with a price adjustment related to Cellebrite's listing on the NASDAQ Global Select Market.

This receipt of shares was based on a reverse triangular merger agreement dated April 8, 2021, entered into among Cellebrite, TWC Tech Holdings II Corp. (the sponsor of a Special Purpose Acquisition Company (SPAC)), and Cupcake Merger Sub, Inc. (a wholly owned subsidiary of Cellebrite), for the purpose of listing Cellebrite on the NASDAQ Global Select Market in the United States on August 31, 2021 (EST). Under this agreement, as a post-closing price adjustment for the transferred shares, if the volume-weighted average price (VWAP) of Cellebrite's shares exceeds USD 12.5, USD 15, and USD 17.5, respectively, for any 20 trading days within any 30-trading-day period within five years from the closing date (or upon satisfaction of other applicable conditions), 5,000,000 shares for each condition met (up to a maximum of 15,000,000 shares) are to be issued to the shareholders as of the closing date, including the Company, in proportion to their respective shareholding ratios. This price adjustment is made by Cellebrite free of charge. With respect to the receipt of these shares, because the shares were to be issued to the shareholders as of the closing date (including the Company) in proportion to their shareholding ratios, the Company recorded the acquisition cost as zero yen in accordance with the relevant provisions of the Corporation Tax Act. However, the Nagoya Regional Taxation Bureau asserts that because the shares were not granted equally in proportion to the number of shares held by each shareholder at the time of acquisition, the acquisition cost of the shares should be the price normally required for their acquisition, and an amount equivalent to such acquisition cost should be included in gross income as a gain from the receipt of gifts.

2. Amount of Reassessment, etc.

The total amount of corporate tax, local corporate tax, and additional tax for understatement for the fiscal

year ended March 31, 2025 is 9,350 million yen. No heavy additional tax has been imposed. For the impact of the receipt of the written notice of reassessment on the Company's financial results, please refer to the "Notice Regarding Revision of Full-Year Financial Forecasts" announced today (November 13, 2026).

3. Future Response to the Reassessment, etc.

Following consultations with external specialists, the Company believes that there was no error in its tax treatment and finds the reassessment disposition by the tax authorities completely unacceptable. Accordingly, in objection to the decision of the tax authorities, the Company has filed a request for administrative review with the Nagoya National Tax Tribunal in accordance with statutory procedures, seeking the revocation of the reassessment disposition, etc.

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