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July 22, 2026

To whom it may concern:

Company name: AZ-COM MARUWA Holdings Inc.
Name of representative: Masaru Wasami, President
(Stock code: 9090; TSE Prime Market)
Inquiries: Tsutomu Fujita, Director and Executive Operating Officer General Manager of Corporate Strategy Group
(Telephone: +81-3-3261-1000)

Notice Concerning Capital and Business Alliance with JPYC Inc.

We hereby announce that our Board of Directors, at a meeting held today, resolved to enter into a capital and business alliance with JPYC Inc. (hereinafter "JPYC") to build a medium- to long-term DX strategic partnership, and has today entered into a memorandum of understanding (MOU) regarding the capital and business alliance, as described below.

1． Background and Purpose of the Capital and Business Alliance

With the basic spirit of "customers first," our Management Philosophy is to "aim to become the No. 1 company in the 3PL industry and contribute to the realization of each other's happiness and an affluent society."

To resolve logistics-related issues for our customers and society while addressing common management challenges in the logistics industry—such as labor shortages accelerated by the "2024 problem" and rising costs including labor and fuel expenses—labor-saving measures using cutting-edge technologies and the improvement of logistics operational efficiency are indispensable, and we are focusing our efforts on these initiatives.

Currently, in the logistics industry, "bank transfer fees" and "processing times" incurred when making payments to subcontracted drivers, employees, and business partners have become significant challenges. In particular, to improve benefits for members of the AZCOM Network General Incorporated Association (hereinafter "AZ-COM Network"), which has 2,968 member companies (as of the end of June 2026), and to expand the "Logistics Service Business" developed by our company, we expect a larger volume of small-sum payments than ever before. Therefore, implementing countermeasures against these cost burdens has become an urgent priority.

JPYC is the first issuer of a Japanese yen stablecoin in Japan (as of October 2025) and provides low-cost, high-speed remittance solutions utilizing blockchain technology.

In addition, the "shortening of logistics and commercial settlement cycles" proposed in the "Basic Policy on Economic and Fiscal Management and Reform 2026" (the "Basic Policy on Economic and Fiscal Management and Reform") approved by the Cabinet on July 21 this year is also a national strategy based on the sense of crisis that, amid intensifying competition in digital currencies, Japan could lose its currency sovereignty unless the Japanese yen stablecoin becomes widely adopted.

Against this background, establishing a capital relationship with JPYC will pave the way for us to build an in-house settlement platform utilizing "JPYC" tokens issued by the company and to participate as a system provider. We believe this will serve as an extremely powerful driving force for us to transform into a "3PL & platform company."

2. Details of the Capital and Business Alliance

(1) Details of the Capital Alliance

① Payment Date	July 30, 2026 (Scheduled)
② Number of Shares Held Before Transfer	0 shares
③ Number of New Shares to be Subscribed	116,000 Class B1 Preferred Shares
④ Subscription Price	8,630 yen per Class B1 Preferred Share
⑤ Total Payment Amount	1,001,080,000 yen
⑥ Our Voting Rights Ratio	2.9%

(2) Details of the Business Alliance

In making payments to member companies of the AZ-COM Network, drivers, employees, and business partners, our company and JPYC will establish a partnership to leverage cutting-edge technologies that are indispensable in enhancing the value of logistics services, contributing to resolving issues such as "bank transfer fees" reduction and the shortening of "processing times."

Specifically, we will engage in the following business alliances:

(i) We will construct a settlement platform utilizing "JPYC" tokens issued by JPYC, with a view to expanding it into services for external companies (such as payment agency services and incentive distribution) in the future.

(ii) By creating our own dedicated wallet for using "JPYC" tokens and providing it as an application, we will implement low-cost loyalty programs and campaigns (with instant reward distribution) leveraging the stablecoin, thereby aiming to expand the number of business operators that prioritize our business operations.

(iii) We aim to achieve automation through the utilization of smart contracts. By enabling automatic payment execution linked with delivery completion confirmation (via GPS and digital certificate data integration), we will transition to a system that significantly reduces manual tasks such as invoice reconciliation, approval, and transfer processing. This initiative aims to minimize human errors and delays in addition to reducing administrative costs.

3. Schedule

(1) Date of Conclusion of Memorandum of Understanding on Capital and Business Alliance	July 22, 2026
(2) Payment Date and Commencement Date of Capital and Business Alliance	July 30, 2026 (Scheduled)

4. Overview of the Partner of the Capital and Business Alliance

① Name	JPYC Inc.
② Location	Inside FINOLAB, 4F Otemachi Building, 1-6-1 Otemachi, Chiyoda-ku, Tokyo
③ Position and Name of Representative	President & CEO Noritaka Okabe

④ Description of Business		Issuance of electronic payment instruments related to funds transfer services, and related businesses	
⑤ Capital		3,171 million yen (as of April 30, 2026)	
⑥ Date of Establishment		November 20, 2019	
⑦ Number of Shares Issued		3,833,299 shares (as of April 30, 2026)	
⑧ Fiscal Year End		July	
⑨ Number of Employees		31 (as of April 30, 2026)	
⑩ Major Clients		Simplex Inc., JSF Trust and Banking Co.,Ltd., giftee Inc.	
⑪ Major Transaction Bank		GMO Aozora Net Bank, Ltd., The Bank of Yokohama,Ltd., Sumitomo Mitsui Banking Corporation	
⑫ Major Shareholders and Ownership Ratios (as of April 30, 2026)		Fizzcode LLC	39.55%
		Infinity Ventures IV, L.P.	8.36%
⑬ Relationship between the Parties			
	Capital Relationship	Masaru Wasami, the Representative Director of our company, holds 200,000 Class B1 Preferred Shares of JPYC.	
	Personal Relationship	Not applicable.	
	Transactional Relationship	Not applicable.	
	Status as a Related Party	Not applicable.	

⑭ Operating Results and Financial Position for the Past Three Years (△ indicates a negative value)

Fiscal Year End	Fiscal Year Ended July 2023	Fiscal Year Ended July 2024	Fiscal Year Ended July 2025
Net Assets (million yen)	157	379	460
Total Assets (million yen)	485	694	691
Net Assets per Share (yen)	55	133	161
Net Sales (million yen)	1	8	3
Operating Income (million yen)	△268	△243	△612
Ordinary Income (million yen)	△257	△257	△612
Net Income (million yen)	△257	△257	△615
Net Income per Share (yen)	△90	△90	△216
Dividend per Share (yen)	0	0	0

5. Future Outlook

We believe that this capital and business alliance will contribute to enhancing our corporate value and shareholder value.

At present, the specific impact on our financial results for the fiscal year ending March 31, 2027 is undetermined; however, we will promptly disclose any matters that need to be made public as they arise.

End