November 6, 2026


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| Company name | Bewith, Inc. |
| Representative | Kenji Iijima, President and CEO |
| | (TSE Prime Market Code: 9216) |
| Contact | Yuichiro Kota, Managing Executive Officer, CFO |
| | TEL, +81-3-6631-6005 |


# Notice Concerning Company Split (Simplified Absorption-type Split) with Wholly-owned Subsidiary

Bewith, Inc. (the "Company") hereby announces that it has resolved, at a meeting of its Board of Directors held on November 6, 2026, to execute an absorption-type split agreement whereby the Company will transfer the business related to its operational support functions (the "Business") to its wholly-owned subsidiary, Bewith Do, Inc. ("Bewith Do"), through a company split (simplified absorption-type split) effective as of January 1, 2027 (the "Company Split"), and has entered into an absorption-type split agreement as of today.

Note that certain disclosure items and details have been partially omitted from this announcement as this is a simplified absorption-type company split to a wholly-owned subsidiary of the Company.

1. Purpose of the Company Split

   The Company Group positions the promotion of Diversity, Equity & Inclusion (DE&I) as an important management priority. To further build upon our track record in employing persons with disabilities and to develop a workplace environment for independent and self-sustaining employment under flexible personnel systems tailored to individual aptitudes, the Company established Bewith Do as a wholly-owned subsidiary on September 1, 2026.
   Under this initiative, the Company will transfer the Business to Bewith Do, enter into an outsourcing agreement between the Company and Bewith Do, and transition to a structure where Bewith Do continues to perform said operations. Through this arrangement, the Company aims to establish a specialized guidance, development, and retention support system, further expand employment opportunities for persons with disabilities, optimize and enhance the efficiency of business operations across the entire Group, and ensure continuous compliance with statutory employment ratios.
   Bewith Do plans to apply for certification as a special subsidiary company pursuant to the Act on Employment Promotion etc. of Persons with Disabilities.

2. Outline of the Company Split

   (1) Schedule of the Company Split
   Board of Directors meeting to approve agreement: November 6, 2026
   Execution of the absorption-type split agreement: November 6, 2026
   Effective date of the Company Split: January 1, 2027 (Scheduled)
   (Note) Since the Company Split satisfies the requirements for a simplified absorption-type split under Article 784, Paragraph 2 of the Companies Act of Japan for the Company, and a short-form absorption-type split under Article 796, Paragraph 1 of the said Act for Bewith Do, it will be executed without obtaining approval by a resolution of the shareholders' meeting of either company.

   (2) Method of the Company Split

An absorption-type split (simplified absorption-type split) in which the Company is the splitting company and Bewith Do is the succeeding company.

(3) Details of Allotment Relating to the Company Split
As the Company holds all issued shares of the succeeding company, Bewith Do, there will be no allotment of shares, cash, or other consideration upon the Company Split.

(4) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights
Not applicable.

(5) Increase or Decrease in Capital Resulting from the Company Split
There will be no increase or decrease in the Company's capital resulting from the Company Split.

(6) Rights and Obligations to be Succeeded by the Succeeding Company
Bewith Do will succeed to the assets, liabilities, contractual status, and other rights and obligations relating to the Business, as well as the status under employment contracts with workers engaged in the Business, to the extent stipulated in the absorption-type split agreement.

(7) Prospect of Performance of Obligations
The Company has determined that there are no concerns regarding the prospect of performance of the obligations to be borne by Bewith Do following the Company Split.

3. Overview of the Parties to the Company Split

| | Splitting Company (As of May 31, 2026) | | Succeeding Company (As of September 1, 2026) |
|---|---|---|---|
| (1) Name | Bewith, Inc. | | Bewith Do, Inc. |
| (2) Location | 3-7-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo | | 3-7-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo |
| (3) Job title and name of representative | Kenji Iijima, President and CEO | | Kazumi Higaki, President and CEO |
| (4) Description of business | Contact center and BPO services utilizing proprietary cloud PBX "Omnia LINK", and development/sales of various AI and DX solutions | | Internal administrative services, disability employment support and consulting, lecture business, etc. |
| (5) Share capital | 1,044,038 thousand yen | | 30,000 thousand yen |
| (6) Date of establishment | May 12, 2000 | | September 1, 2026 |
| (7) Number of issued shares | 14,368,800 shares | | 300 shares |
| (8) Fiscal year-end | May 31 | | March 31 |
| (9) Major shareholders and ownership ratios | Pasona Group Inc. | 54.43% | Bewith, Inc. 100.0% |
| | The Master Trust Bank of Japan, Ltd. (Trust Account) | 3.00% | |
| | Bewith Employee Shareholding Association | 1.22% | |
| | Terutaka Matsui | 0.68% | |
| | Medical Concierge Co., Ltd. | 0.55% | |
| | Kenji Iijima | 0.52% | |

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|---|---|---|---|
| | Koichi Morimoto | 0.43% | |
| | Custody Bank of Japan, Ltd. (Trust Account) | 0.34% | |
| | BCSL CLIENT RE BBPLC NYBR | 0.18% | |
| | Nobuyuki Takekawa | 0.16% | |

| (10) Financial position and operating results for the previous fiscal year | | |
|---|---|---|
| Fiscal year-end | FY ended May 31, 2026 (Consolidated) | — |
| Net assets | 8,815 million yen | — |
| Total assets | 16,484 million yen | — |
| Net assets per share | 604.72 yen | — |
| Net sales | 36,322 million yen | — |
| Operating profit | 1,167 million yen | — |
| Ordinary profit | 1,181 million yen | — |
| Profit attributable to owners of parent | 579 million yen | — |
| Earnings per share | 40.89 yen | — |

* Bewith Do was newly established on September 1, 2026, and therefore has no operating results for the previous fiscal year.

4. Overview of the Business Division to be Split

(1) Description of Business of Division to be Split
The business related to operational support functions of the Company.

(2) Operating Results of Division to be Split
As the division primarily provides internal business support functions to departments within the Company, it does not record any external net sales.

(3) Items and Book Values of Assets and Liabilities to be Split

| Assets | | Liabilities | |
|---|---|---|---|
| Item | Book Value | Item | Book Value |
| Current assets | 0 million yen | Current liabilities | — |
| Non-current assets | 0 million yen | Non-current liabilities | — |
| Total | 0 million yen | Total | — |

* The amounts of assets and liabilities to be succeeded are based on the figures as of October 31, 2026. The actual amounts of assets and liabilities to be succeeded on the effective date of the Company Split may vary from the above amounts.

5. Status after the Company Split

There will be no changes to the name, location, job title and name of representative, description of business, share capital, or fiscal year-end of either the Company or Bewith Do as a result of the Company Split.The business related to operational support functions of the Company.

6. Future Outlook

Because the Company Split is conducted between the Company and its wholly-owned subsidiary, the impact

on the Company’s consolidated financial results will be negligible.

* This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.