



October 9, 2025

Company name: Treasure Factory Co., Ltd.
Name of representative: Eigo Nosaka, President & CEO
(Securities code: 3093; Tokyo Stock
Exchange, Prime Market)
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Administration
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Notice Concerning Business Acquisition

Treasure Factory Co. Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on October 9, 2025, to acquire “Empty Dressy” (the “Business”), an unmanned store-based dress rental service operated by Empty Co., Ltd., as described below.

Although this business acquisition does not fall under the timely disclosure stipulated in the rules of the Tokyo Stock Exchange, it has been determined to be useful information and therefore is voluntarily disclosed. As a result, some disclosure items and details are omitted.

1 . Reason for business acquisition

The Company has set 5 management policies: growth in the reuse business, investment in new businesses, growth in overseas markets, growth through M&A, and growth through DX investment. The Company is moving forward with initiatives to achieve its medium-term profit and loss targets. Specifically, in the area of M&A, its policy is to actively pursue M&A of companies that can realize synergies within the Group, such as reuse companies that have complementary relationships with it.

With the acquisition of this business, the Company has determined that it will be able to further expand its business by developing new services through the creation of synergies in the rental business (Cariru) and by building know-how in the unmanned store model.

2 . Overview of business acquisition

(1) Details of the Business

This acquisition covers the entire “Empty Dressy” unmanned store-type dress rental service business.

(2) Operating results of the Business

(1) Net Sales	29 million yen
(2) Adjusted operating profit	13 million yen

(3) Items and amounts of assets and liabilities of the Business

① Assets

Goodwill: 48 million yen

② Liabilities

None

(4) Acquisition price and method of settlement

The acquisition price is scheduled to be 48 million yen (excluding tax).

Payment is scheduled to be made in cash from the Company's cash on hand on the date of the business acquisition.

(5) Method of business acquisition

The Company will acquire this business without obtaining the approval of the General Meeting of Shareholders through the procedures for a short-form business acquisition stipulated in Article 468, Paragraph 2 of the Companies Act.

3 . Overview of the counterparty

(1)	Name	Empty Co., Ltd.	
(2)	Location	1-6-7 Shibuya, Shibuya-ku, Tokyo	
(3)	Job title and name of representative	Shuntaro Kataoka, Representative Director	
(4)	Description of business	Unmanned store-based dress rental service	
(5)	Share capital	5 million yen	
(6)	Date of establishment	October 20, 2017	
(7)	Net assets	18 million yen	
(8)	Total assets	21 million yen	
(9)	Major shareholders and ownership ratio	-	
(10)	Relationship between the Company and said company	Capital relationship	None
		Personnel relationship	None
		Business relationship	None
		Related party relationship	None

4 . Time table

(1)	Date of resolution at the meeting of the Board of Directors	October 9, 2025
(2)	Date of contract conclusion	
(3)	Date of transaction execution	November 1, 2025 (scheduled)

5 . Overview of accounting treatments

This business acquisition is expected to be classified as an “Acquisition” under the accounting standard for business combinations.

The estimated amount of goodwill arising from this transaction is expected to be minor.

6 . Future outlook

The Company believes that the impact of this matter on its financial results for the fiscal year ending February 2026 is minimal. However, the Company will promptly disclose any information if it determines that timely disclosure is necessary.