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December 26, 2025

Hideumi Akizawa

Chief Executive Officer

Notice of Share Acquisition of Plusten Medical by Consolidated Subsidiary

WIN-Partners Co., Ltd. (“Partners”) hereby announces that WIN International (“International”), a consolidated subsidiary of Partners, has decided to acquire all the shares of Plusten Medical Co., Ltd (“Plusten Medical”).

1. Reasons for the share acquisition

The corporate philosophy of Partners is “The WIN-Partners group offers a better quality of life to all and contributes to creating an affluent society.” Under this philosophy, we set business expansion through M&A as a management goal.

Plusten Medical operates a medical equipment sales business primarily in the Hakodate area of Hokkaido, forming a geographically complementary relationship with International, which conducts business in the Hokkaido area.

Through this share acquisition, we aim to further reinforce our customer base and expand our business scale in the Hokkaido area.

2. Method of acquisition

Cash acquisition of shares

3. Outline of the subsidiary

(1) Name	WIN INTERNATIONAL Co., Ltd.
(2) Location	21st floor, Kyobashi Edogrand, 2-2-1 Kyobashi, Chuo-ku, Tokyo
(3) Title and name of representative	Hideumi Akizawa, CEO
(4) Business	Sales, rental, repair, and maintenance of medical equipment
(5) Capital	330,625 thousand yen
(6) Date of establishment	June 1, 1983

4. Outline of the sub-subsidiary to be transferred

(1) Name	Plusten Medical Co., Ltd		
(2) Location	349-4 Ishikawa-cho, Hakodate-shi, Hokkaido		
(3) Title and name of representative	Yukimitsu Kimura, CEO		
(4) Business	Sales, rental, repair, and maintenance of medical equipment		
(5) Capital	10,000 thousand yen		
(6) Date of establishment	February 25, 1991		
(7) Major shareholders and Shareholding ratio	Confidential by mutual agreement with the counterparty		
(8) Relation between Partners and Plusten Medical	Capital relations	There is nothing to report	
	Personal relations	There is nothing to report	
	Business relations	There is nothing to report	
(9) Plusten Medical's earnings results for the past three years			
Yearend	8/2023 (thousand yen)	8/2024 (thousand yen)	8/2025 (thousand yen)
Net assets	899,714	980,497	1,004,749
Total assets	1,561,721	1,586,405	1,551,796
Sales	3,933,409	3,959,491	3,830,464
Operating profit	93,407	83,413	95,249
Recurring profit	103,013	95,216	104,189
Net Profit	69,087	65,782	69,252

5. Outline of the counterparty for the share acquisition

Name	Confidential by mutual agreement with the counterparty
(10) Relation between Partners and the counterparty for the share acquisition	No notable capital relationships, personnel relationships, business dealings, or related party status.

6. Number of shares to be acquired, acquisition price, and the status of shareholding before and after acquisition

- (1) Number of shares held before the transfer: 0 shares (0% of voting rights owned)
- (2) Number of shares to be acquired: 200 ordinary shares
- (3) Number of shares to be held after the transfer: 200 ordinary shares (100% of voting rights owned)

7. Schedule

Date of share transfer agreement: December 26, 2025
 Date of share transfer execution: December 26, 2025
 Effective date: January 1, 2026

8. Future outlook

This acquisition will be reflected in our consolidated results from the fourth quarter of the fiscal year ending March 2026. While this acquisition will have a minimal impact on our consolidated results, we believe it will contribute to enhancing our corporate value over the medium to long term. We will promptly disclose any further information as required by timely disclosure obligations.