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January 26, 2026

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Acquisition of Shares of BILCOM Inc. (to Make it a Subsidiary)

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on January 26, 2026, to acquire shares of BILCOM Inc. ("BILCOM") and consolidate it as a subsidiary. This matter falls under the disclosure criteria set by the Tokyo Stock Exchange regarding "matters involving a transfer or acquisition of shares or equity interests resulting in a change in subsidiaries, or other matters involving a change in subsidiaries.

1. Reason for acquisition of shares

As the Group enters the final phase of its medium-to-long-term management plan, "Strategic Policy for Growth," we are accelerating initiatives to enhance profitability, centered on our core Brand Communication business. During the current period, we have prioritized human capital—including recruitment, workplace environments, and professional development—under our "Strategic Investment for Growth" framework, which covers technology, human resources, and digital transformation (DX). Despite these efforts, investment in the technology sector remains a critical challenge. As we finalize our current objectives and develop our next growth strategy, we recognize that enhancing our capabilities in technology-driven solutions, such as SaaS, is an urgent priority. Such enhancements are essential for addressing evolving client needs and further elevating the value proposition of our core business services.

BILCOM is a "PR Tech" company with distinct competitive advantages in both data and technology, offering integrated PR consulting, the cloud-based PR measurement tool "PR Analyzer," and the advertising media database. Its flagship service, "PR Analyzer," is an AI-powered SaaS platform that has established a unique market position. It provides comprehensive PR performance measurements across multiple channels—including television, newspapers, magazines, digital media, and social media—utilizing diverse metrics such as advertising value equivalency, reach, and share of voice. Driven by the growing demand for the visualization of PR processes and outcomes, the user base is on an upward trend, having already been adopted by certain existing clients of the Company's group.

Furthermore, BILCOM has a proven track record of simultaneously driving both integrated PR consulting and SaaS product development. This dual expertise allows for seamless support ranging from data-driven strategic planning to execution and effectiveness verification. Additionally, by maintaining an in-house development team, BILCOM has established a framework to rapidly integrate field-level PR expertise into product enhancements. This agility enables functional expansion and the creation of new services that respond immediately to evolving client needs.

By integrating BILCOM into the Group and providing its SaaS services and data utilization infrastructure in tandem with the Company's existing Brand Communication services, we expect to enhance our proposal capabilities, repeatability, and added value. Furthermore, this integration will address the Group's challenges in the AI and technology sector and allow us to redefine our competitive advantage in the market. In addition, we believe there is a high probability of creating significant synergies between BILCOM's other PR tech services and the Group's core business operations. The Group is committed to leveraging this share acquisition to further strengthen the earning power of its Brand Communication business and, ultimately, to drive the long-term enhancement of corporate value.

2. Overview of the subsidiary subject to change

(1) Name	BILCOM Inc.	
(2) Location	2-31, Roppongi 6-chome, Minato-ku, Tokyo	
(3) Job title and name of representative	Shigeru Ota Representative Director, CEO	
(4) Description of business	Operations including integrated PR consulting, the cloud-based PR measurement tool "PR Analyzer," and the advertising media database "Monthly Media Data."	
(5) Share capital	20 million yen	
(6) Date of establishment	October 8, 2003	
(7) Major shareholders and ownership ratios	Shigeru Ota 78.90% NGK LLC 17.16% Kurara Hayakawa 3.94%	
(8) Relationship between the Company and the said company	Capital relationship	Not applicable
	Personnel relationship	Not applicable

	Business relationship	There is no business relationship between the Company and the said company, however, the Company's consolidated subsidiaries conduct business with the said company involving the outsourcing of PR-related services.	
(9)	Operating results and financial positions of the said company for the last three years (Millions of yen, unless otherwise noted)		
	Fiscal year ended December 31, 2022	Fiscal year ended December 31, 2023	Fiscal year ended December 31, 2024
Net assets	214	297	324
Total assets	581	640	752
Net assets per share	8,442.77 yen	11,741.22 yen	12,789.78 yen
Net sales	1,322	1,463	1,498
Operating profit	5	87	7
Ordinary profit	4	86	40
Net Profit	4	83	26
Earnings per share	175.37 yen	3,298.45 yen	1,048.56 yen
Dividend per share	—	—	—

3. Overview of the counterparty to the acquisition of shares

(i) Shigeru Ota

(1) Name	Shigeru Ota
(2) Address	Shinagawa-ku, Tokyo
(3) Relationship between the Company and said person	There are no applicable matters regarding capital relationship, personnel relationship, business relationship, and applicability as a related party.

(ii) NGK LLC

(1) Name	NGK LLC
(2) Location	11-23-1B, Higashi 2-chome, Kunitachi-shi, Tokyo
(3) Job title and name of representative	Shigeru Ota Representative Member
(4) Description of business	Private Asset Management Company
(5) Share capital	1 million yen

(6) Date of establishment	December 8, 2014	
(7) Major shareholders and ownership ratios	Shigeru Ota	100.0%
(8) Relationship between the Company and the said company	There are no applicable matters regarding capital relationship, personnel relationship, business relationship, and applicability as a related party.	

(iii) Kurara Hayakawa

(1) Name	Kurara Hayakawa
(2) Address	Taito-ku, Tokyo
(3) Relationship between the Company and said person	There are no applicable matters regarding capital relationship, personnel relationship, business relationship, and applicability as a related party.

Note: Due to confidentiality obligations, the net assets and total assets of the above shareholder are not disclosed.

4. Number of shares acquired, acquisition costs, and shareholding before and after acquisition

(1) Number of shares held before the change	0 shares (Number of voting rights: 0 units) (Ratio of voting rights held: 0.0%)
(2) Number of shares to be acquired	25,350 shares (Number of voting rights: 25,350 units)
(3) Acquisition costs	The acquisition price is not disclosed due to contractual confidentiality obligations. However, in determining the acquisition price, the Company based its calculation on the most recent financial results and business plan of the target company, as well as the results of due diligence conducted by third-party institutions and the contents of the share valuation report. Based on these factors, and in consideration of the synergies to be created after joining the Group, the price was agreed upon through discussions and negotiations between the parties.
(4) Number of shares held after the change	25,350 shares (Number of voting rights: 25,350 units) (Ratio of voting rights held: 100.0%)

Note: The acquisition costs will be funded through cash on hand and borrowings from financial institutions. Additionally, as described in the timely disclosure dated January 26, 2026, titled "Notice Concerning Disposal of Treasury Shares Through Third-Party Allotment," a portion of the costs is planned to be covered by the disposal of treasury shares.

5. Timetable

(1) Date of resolution at the meeting of the Board of Directors	January 26, 2026
(2) Date of conclusion of the agreement	January 26, 2026
(3) Date of commencement of share transfer	Early March 2026 (scheduled)

6. Future outlook

The Company intends to consolidate BILCOM as a subsidiary and reflect its financial position in the consolidated accounts from the fourth quarter of the fiscal year ending June 30, 2026. We are currently assessing the impact on the consolidated performance for the fiscal year ending June 30, 2026. In the event that any material matters requiring disclosure arise, the Company will promptly announce such information.