

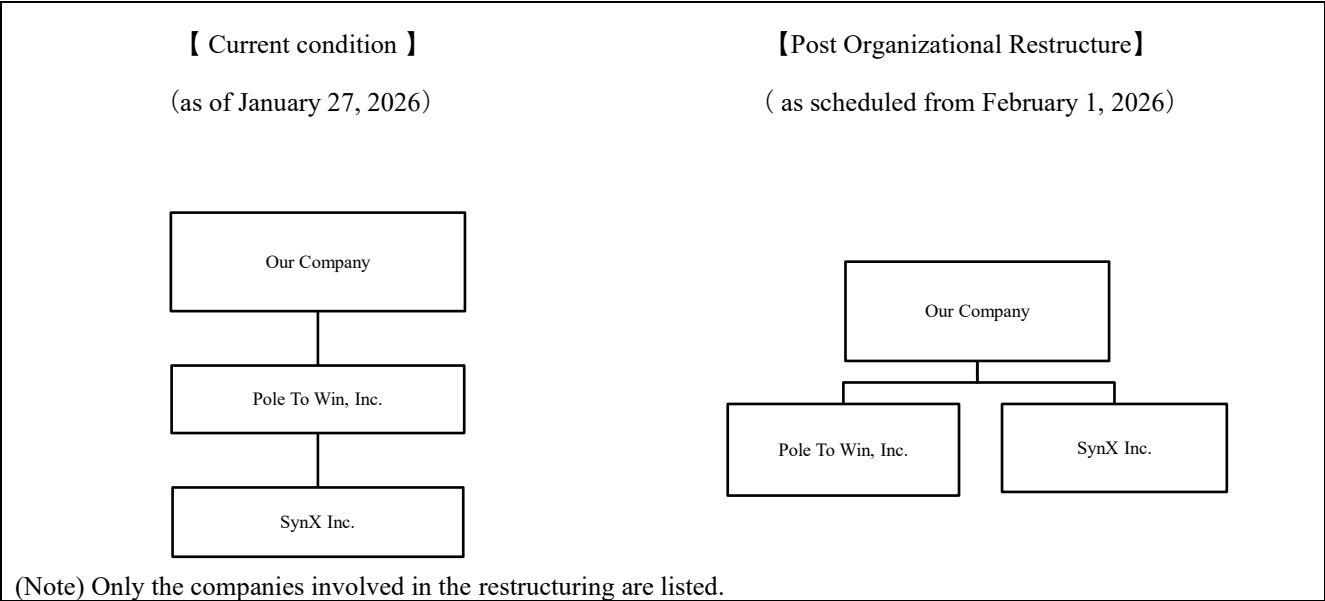


cybersecurity business to counter various threats faced by companies and services. In vulnerability diagnosis, one of the services provided, we have achieved comprehensive solution delivery utilizing our group's know-how, enabling swift response not only to diagnosis and evaluation of vulnerabilities but also to improvement and retesting.

Against this backdrop, we expect rapid business expansion for SynX. To expedite decision-making and simultaneously promote governance strengthening pursued by our entire group, we decided to make SynX a directly owned subsidiary, resulting in the relocation.

\* BPO: Abbreviation for Business Process Outsourcing. Entrusting a part of operations collectively to external specialized operators allows clients to focus on their core business, achieving efficiency and high quality across entire operations.

[Image of Organizational Restructuring]



2. Disposal of Surplus of Pole To Win

Dividends of surplus (dividend in kind) will be executed using other retained earnings.

(1) Type of Dividend Property to the Company and Total Carrying Amount

The type of dividend property to our Company is non-monetary assets (common stock), and the most recent total carrying amount of Pole To Win is as follows.

Company Name	Number of Shares	Shareholding Ratio	Carrying Amount
SynX	5,679 shares	100%	1,591 million yen

(2) Matters regarding the Allocation of Dividend Property to the Company

At the time of Pole To Win's shareholders meeting, all dividend property will be allocated to our Company, the shareholder holding 100% voting rights.

(3) Effective Date of Dividend of Relevant Surplus to the Company

Scheduled for February 1, 2026

### 3. Overview of Company Executing Dividend in Kind

① Name of related company	Pole To Win, Inc.
② Address	801 Kamiyashiro 3-chome, Meito-ku, Nagoya-shi, Aichi
③ Position and Name of Representative	Teppeï Tachibana, Representative Director and CEO
④ Description of Business	Game debugging, QA solutions, customer support, internet support, foreign personnel recruitment support
⑤ Stated capital	30,000 thousand yen
⑥ Date of Incorporation	January 20, 1994
⑦ Number of shares of common stock	30,000 shares
⑧ Settlement Date	January 31
⑨ Major Shareholder and Shareholding Ratio	Pole To Win Holdings, Inc. 100%

### 4. Overview of Subsidiary to be Relocated

①	Name of related company	SynX Inc.		
②	Address	AKS Building 3F, 3 Kanda Neribei-cho, Chiyoda-ku, Tokyo		
③	Position and Name of Representative	Junichiro Nishi, Representative Director and CEO		
④	Description of Business	DX Innovation Services, ICT Infrastructure Services, Cloud Migration Services, System Integration Services, Product & Solution Business, Cybersecurity Business		
⑤	Stated capital	60,000 thousand yen		
⑥	Date of Incorporation	April 15, 2016		
⑦	Number of shares of common stock	5,679 shares		
⑧	Settlement Date	January 31		
⑨	Major Shareholder and Shareholding Ratio	Pole To Win, Inc. 100%		
⑩	Relationship between Listed Company and Relevant Company	Capital Relationship	The relevant company is our consolidated subsidiary.	
		Personnel Relationship	We have dispatched one director to the relevant company.	
		Business Relationship	We have concluded a management advisory agreement with the relevant company.	
⑪	Business Performance and Financial Condition of the Relevant Company for the Last Three Years (Unit: Million Yen)			
	Accounting period	FY 1/2023	FY 1/2024	FY 1/2025
	Net assets	420	558	645
	Total assets	1,332	1,202	1,082
	Net assets per share	74,066.99 yen	98,383.82 yen	113,704.04 yen
	Net sales	2,555	2,541	2,686
	Operating profit	77	143	131
	Ordinary profit	119	153	127
	Net income	79	114	87
	Net income per share	13,953.06 yen	20,129.78 yen	15,320.23 yen
	Dividend per share	-	-	-

### 5. Schedule

(1) Date of Resolution of Board of Directors and Shareholders Meeting	January 27, 2026
(2) Date of Dividend in Kind	Scheduled for February 1, 2026

### 6. Future Outlook

As the Reorganization is an internal restructuring within our corporate group and is scheduled to be carried out in the next fiscal year (FY 1/2027), it will have no impact on the consolidated financial results for the current fiscal year (FY 1/2026).

(Note) Current Fiscal Year Consolidated Earnings Forecast (published on December 9, 2025) and Previous Fiscal Year Consolidated Results

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners parent
	Million yen	Million yen	Million yen	Million yen
Current Fiscal Year Consolidated Performance Forecast (FY 1/2026)	48,529	279	149	-316
Previous Fiscal Year Consolidated Results (FY 1/2025)	52,225	786	756	-692