

February 13, 2026

To whom it may concern:

Company name: Alleanza Holdings Co., Ltd.
 Name of representative: Syunichi Asakura
 the Representative Director, Chairperson and
 CEO
 (Securities code: 3546; Prime Market)
 Inquiries: Kazuya Ito
 Director
 (Telephone: +81-24-563-6818)

【Summary】 Notice of Expression of Our Opinion in Favor of Tender Offer for Company's Share

Certificates by KOHNAN SHOJI Co., Ltd.

The Company hereby announces that, at its board of directors meeting held February 12, it resolved: (i) (A) to express its opinion in favor of the tender offer for the Company's common shares (the "Company Shares") and Share Options (as defined in "I. Opinion concerning the Tender Offer" - "2. Price of tender offer" - "(2) Share option" below; hereinafter the same) by KOHNAN SHOJI Co., Ltd. (the "Offeror") (the "Tender Offer"), as further described in "I. Opinion concerning the Tender Offer" below, and (B) to recommend that the Company's shareholders tender their Company Shares in the Tender Offer, and to leave to the discretion of the holders of the Share Options (the "Share Option Holders") the decision on whether or not to tender their Share Options in the Tender Offer and (ii) to enter into a capital and business alliance agreement with the Offeror.

The above resolutions of the board of directors were approved on the assumption that, after the Tender Offer and a series of subsequent procedures the Offeror and Valor Holdings Co., Ltd. ("Valor Holdings"), the largest shareholder of the Company, will be the only shareholders of the Company and, as a result, the Company Shares will be delisted.

Particulars

I. Opinion concerning the Tender Offer

1. Summary of the Offeror

(1) Name	KOHNAN SHOJI Co., Ltd.		
(2) Address	4-401-1, Otorihigashi-machi, Nishi-ku, Sakai-shi, Osaka, Japan		
(3) Title /name of representative	Naotaro Hikida, Representative Director and President		
(4) Details of business	Home center business, retail business and wholesale membership club (deal in building/construction material) for professional customers		
(5) Stated capital	17,658 million yen (as of August 31, 2025)		
(6) Date of establishment	September 20, 1978		
(7) Major shareholders and shareholding ratio	The Master Trust Bank of Japan, Ltd. (trust account) KOHNAN CO., LTD.	10.44%	6.97%

(as of August 31, 2025)	Kozo Hikida	6.17%
	Naotaro Hikida	6.15%
	KOHNAN SHOJI Partner Shareholding Association	4.27%
	Custody Bank of Japan, Ltd. (trust account)	4.14%
	IRIS OHYAMA Inc.	3.76%
	Custody Bank of Japan, Ltd. (trust E account)	3.23%
	YS K.K.	2.42%
	Daiso Industries Co., Ltd.	2.22%
(8) Relationship between the Company and the Offeror		
Capital relationship	Not applicable.	
Personnel relationship	Not applicable.	
Business relationship	Not applicable.	
Status as related parties	Not applicable.	

2. Price of tender offer

(1) Company Share: 1,465 yen per share

(2) Share options

- (I) 1 yen per share option issued by the Company on September 1, 2016 after and as the replacement for the share options issued pursuant to the resolution at the board of directors meeting of Daiyu Eight Co., Ltd. (“Daiyu Eight”) held on May 16, 2014 (the exercise period is from September 1, 2016 to June 10, 2044)
- (II) 1 yen per share option issued by the Company on September 1, 2016 after and as the replacement for the share options issued pursuant to the resolution at the board of directors meeting of Daiyu Eight held on May 15, 2015 (the exercise period is from September 1, 2016 to June 10, 2045)
- (III) 1 yen per share option issued by the Company on September 1, 2016 after and as the replacement for the share options issued pursuant to the resolution at the board of directors meeting of Daiyu Eight held on April 8, 2016 (the exercise period is from September 1, 2016 to June 10, 2046)

(Note) The share options previously issued by Daiyu Eight were extinguished upon the Company’s incorporation by way of share transfer on September 1, 2016, and the holders of such options were granted Company share options as replacements on the same day.

End