February 13, 2026

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TSE Growth Market: 5588
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Notice Regarding Capital and Business Alliance with Pro-Ship Inc.

Fast Accounting hereby announces that, at the meeting of the Board of Directors held on February 13, 2026, it resolved to enter into a capital and business alliance agreement with Pro-Ship Inc. ("Pro-Ship") in relation to the fixed asset management solution business, as described below.

1. Background and Purpose of the Capital and Business Alliance

Fast Accounting possesses advanced technological capabilities in the field of AI specialized for accounting and is a driving force behind the concept of "Accounting Singularity" (automation of accounting operations).

Since August 2025, Fast Accounting has engaged in discussions with Pro-Ship, which upholds the core philosophy of "Specialty for Customer" and aims to provide "the world's most advanced fixed asset management solution," regarding the potential for collaboration through a business alliance.

In anticipation of the new lease accounting standard scheduled for mandatory adoption in April 2027, which is expected to significantly increase the number of contracts to be managed by companies and substantially raise data input burdens, both companies shared the recognition that combining Fast Accounting's AI technologies, including contract and document reading and automatic journal entry, with Pro-Ship's fixed asset management solution would enable the creation of new value that contributes to solving corporate challenges.

Furthermore, in addition to expanding sales by mutually leveraging both companies' customer bases, the two companies have deepened discussions regarding the potential for technological collaboration aimed at improving productivity in fixed asset management operations through further integration with Pro-Ship's fixed asset management solution, toward achieving "the world's most advanced fixed asset management solution."

Through these discussions, the two companies confirmed a high probability of creating synergy through collaboration. Accordingly, in order to proceed with more concrete discussions, strengthen the collaborative framework, and further deepen the relationship based on mutual trust, the two companies have decided to implement this capital and business alliance.

2. Details of the Capital and Business Alliance

(1) Details of the Business Alliance

Under this alliance, both companies will focus on the following initiatives to achieve mutual business expansion:

(i) Automation and efficiency of accounting judgment operations in response to the new lease accounting standard

Under the new lease accounting standard scheduled for mandatory adoption in April 2027, the number of contracts that companies must manage for accounting purposes is expected to increase significantly. As a result, a large volume of judgment operations regarding whether contracts should be treated as on balance sheet items will arise, which constitutes an urgent challenge for many companies.

By linking Fast Accounting's AI technologies (accounting judgment by AI agents) with Pro-Ship's fixed asset management solution, the two companies will jointly develop and offer solutions that realize automation and efficiency in accounting judgments for contracts subject to management.

(ii) Expansion of sales through mutual utilization of customer bases

By proposing the integrated solutions of both companies (cross-selling) to each other's customers, primarily large enterprises, the two companies aim to achieve business growth and performance improvement.

(iii) Realization of "the world's most advanced fixed asset management solution"

This business alliance is not limited to responding to the new lease accounting standard. Through the combination of Fast Accounting's AI technologies and Pro-Ship's fixed asset management solution, accounting data will be linked with information related to physical assets located at sites such as factories and stores. This will contribute to the creation of new value by building a management platform centered on “things (assets),” clearly distinct from conventional money-centered management approaches.

(2) Details of the Capital Alliance

This collaboration involves mid- to long-term solution development, including responses to the new lease accounting standard. The two companies determined that a framework in which both companies commit from a mid- to long-term perspective is essential for continuous technological collaboration and maximization of customer value.

Accordingly, the two companies concluded that, beyond a simple business alliance, a capital alliance involving mutual shareholding is necessary to strengthen the stability and continuity of collaboration and to enhance unity in resource allocation and decision-making. Therefore, the two companies entered into this capital and business alliance agreement as of today.

(i) Acquisition price of shares to be newly acquired

Fast Accounting will acquire shares of Pro-Ship by subscribing to a third-party allotment of new shares.
Type and number of shares: 319,500 common shares
Payment amount per share: JPY 1,610
Total payment amount: JPY 514,395,000

(ii) Number of shares of Fast Accounting to be newly acquired by the counterparty

The number of shares of Fast Accounting to be newly acquired by the counterparty shall be the number of Fast Accounting’s common shares that can be purchased through market transactions with an amount equivalent to the total payment amount described in (i).

3. Overview of the Counterparty to the Capital and Business Alliance

(1)	Name	Pro-Ship Inc.
(2)	Location	3-8-5 Iidabashi, Chiyoda-ku, Tokyo
(3)	Representative	Motoshi Suzuki, President, CEO
(4)	Business	Development and sales of packaged systems, commissioned development, system operation and management, and others
(5)	Capital	JPY 924,573 thousand (as of September 30, 2025)

(6)	Established	April 1969	
(7)	Major Shareholders and Shareholding Ratios (as of September 30, 2025)	Katsuyoshi Suzuki	20.30%
		The Master Trust Bank of Japan, Ltd. (Trust Account)	7.54%
		UH Partners 2 Investment Limited Partnership	6.44%
		Hikari Tsushin K.K. Investment Limited Partnership	5.43%
		BBH for Fidelity Low-Priced Stock Fund (Principal All Sector Subportfolio) (standing proxy: MUFG Bank, Ltd., Settlement Services Department)	4.53%
		The Nomura Trust and Banking Co., Ltd. (Investment Trust Account)	4.50%
		Masatoshi Hasebe	3.27%
		HIKARI TSUSHIN, INC.	1.96%
		State Street Bank and Trust Company 505224 (standing proxy: Mizuho Bank, Ltd., Settlement Business Department)	1.92%
		Mayumi Kawakubo	1.76%
(8)	Relationship with the Company	Capital relationship:	None
		Personnel relationship:	None
		Business relationship:	None
		Related party status:	None

(9) Consolidated Financial Results and Financial Position for the Past Three Fiscal Years

Unit: JPY million (except per share data)

Fiscal Year Ended	Mar 2023	Mar 2024	Mar 2025
Net Assets	6,679	7,560	8,894
Total Assets	8,626	9,729	11,380
Net Assets per Share	504.13	571.78	683.62
Sales	6,600	6,812	7,564
Operating income	1,630	1,632	2,309

Ordinary income	1,831	1,877	2,431
Net income attributable to owners of parent	1,299	1,349	1,930
Net income per share	96.53	109.65	156.06
Dividend per share	47.00	50.00	63.00

4. Schedule

(1)	Board resolution	February 13, 2026
(2)	Agreement date	February 13, 2026
(3)	Start of business alliance	February 13, 2026
(4)	Payment date for shares	March 2, 2026 (planned)

5. Outlook

The impact of this matter on Fast Accounting's financial results for the fiscal year ending December 2026 has already been incorporated into the earnings forecast announced on February 13, 2026.

(Reference) Consolidated Earnings Forecast for FY2026 (announced on February 13, 2026) and Actual Results for FY2025

Unit: JPY million		Sales	Operating income	Ordinary income	Net income attributable to owners of parent
FY2026 Forecast		3,109	312	312	207
FY2025 Actual		2,369	292	291	202

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