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Regarding the Plan to Achieve Compliance with the Prime Market Listing Maintenance Criteria

TAKE AND GIVE. NEEDS Co., Ltd. (hereinafter the “Company”) hereby announces that, as of December 31, 2025, it no longer meets the listing maintenance criteria for the Prime Market. Accordingly, the Company has formulated a plan to achieve compliance with these criteria, as outlined below.

1. Status of Compliance with Listing Maintenance Criteria and Improvement Period

As of December 31, 2025 (hereinafter referred to as the “Reference Date”), the Company’s compliance status with the Prime Market listing maintenance criteria is as shown in the table below. At present, the Company does not meet the standard for tradable share market capitalization. In order to satisfy this criterion, the Company will proceed with various initiatives aimed at achieving compliance with the listing maintenance criteria.

If compliance with the tradable share market capitalization standard is not confirmed within the improvement period ending December 31, 2026, the Company will be designated by the Tokyo Stock Exchange as a “security under supervision (confirmation in progress).” Thereafter, based on the results of the Tokyo Stock Exchange’s review of the distribution status report as of December 31, 2026 submitted by the Company, if it is still not confirmed that the Company meets the tradable share market capitalization standard, the Company’s shares will be designated as “securities to be delisted,” and may be delisted on July 1, 2027.

The Company recognizes maintaining its listing on the Prime Market as one of its key management priorities and is advancing various initiatives toward this goal. However, if changes in the business environment or other factors make it highly difficult to meet the Prime Market listing maintenance criteria, the Company will also consider the option of changing its market classification to the Standard Market.

	Number of Shareholders	Tradable Shares	Tradable Share Market Capitalization	Tradable Share Ratio
Company Status (as of Dec. 31, 2025)	4,989	117,379 units	9.3 billion yen	80%
Prime Market Listing Maintenance Criteria	800	20,000 units	10.0 billion yen or more	35%
Compliance Status	Compliant	Compliant	Non-compliant	Compliant
Improvement Period	—	—	Until December 31, 2026	—

Note: The Company's compliance status is calculated based on the distribution status of its shares as of the reference date, as determined by the Tokyo Stock Exchange, and is transcribed from the notice titled "Status of Compliance with Listing Maintenance Criteria" received from the Tokyo Stock Exchange.

2. Basic Policy, Issues, and Initiatives for Achieving Compliance with Listing Maintenance Criteria

(1) Issues

The Company does not meet the tradable share market capitalization requirement among the Prime Market listing maintenance criteria.

Tradable share market capitalization is an indicator composed of the share price and the number of tradable shares, and is recognized as an important metric that comprehensively reflects corporate value and market evaluation. Although the Company is working to expand its business foundation and improve profitability, it recognizes that the primary reason for not meeting the criterion is that the Company's growth strategy and business value are not sufficiently reflected in the stock market valuation.

Accordingly, the Company recognizes that it is necessary to further promote initiatives to enhance corporate value, while strengthening dialogue with the market to deepen understanding of its growth potential and business value.

(2) Basic Policy

In order to improve tradable share market capitalization, the Company will pursue the following basic policies:

- Enhancement of corporate value
- Strengthening dialogue with the capital markets
- Advancement of corporate governance

Through these initiatives, the Company aims to achieve business growth and sustainable enhancement of corporate value, while obtaining appropriate market valuation.

(3) Specific Initiatives

To improve tradable share market capitalization and enhance both corporate value and market evaluation, the Company will promote the following initiatives:

a. Formulation and Disclosure of a Medium-Term Management Plan

The Company announced its long-term management policy in 2022 and has been promoting growth strategies aimed at sustainable enhancement of corporate value. While there have been no significant changes to the fundamental direction of this long-term policy, the business environment and capital markets have undergone significant changes in recent years.

In light of these changes, the Company plans to formulate and disclose a medium-term management plan within the current fiscal year, based on its long-term policy, to further specify its strategies and make necessary adjustments.

This medium-term management plan will clarify:

- Business growth strategies
- Capital policy, including cash allocation
- Shareholder return policy
- Enhancement of governance

Through these measures, the Company will aim to enhance corporate value and improve market evaluation.

b. Strengthening IR Activities

The Company places importance on constructive dialogue with investors and will actively disseminate information regarding its business strategy, growth potential, and financial condition.

This will be achieved through initiatives such as enhancing one-on-one meetings, small meetings, and facility tours, as well as expanding disclosures useful to investors, including qualitative information and quantitative data via its renewed IR website.

Furthermore, by reflecting opinions and requests obtained through dialogue with the capital markets in management, the Company aims to promote better market understanding and improve its evaluation.

c. Strengthening Corporate Governance

To achieve sustainable enhancement of corporate value, the Company will further enhance its corporate governance system by strengthening the supervisory function of the Board of Directors and improving management transparency.

In addition, from the perspective of promoting management that is conscious of capital efficiency and cost of capital, the Company will further enrich discussions at the Board of Directors regarding medium- to long-term corporate value enhancement. It will also actively disclose policies related to management strategies and capital policy, and enhance governance effectiveness through dialogue with shareholders and investors.

d. Strengthening Internal Control and Disclosure Systems

The Company will work to enhance the development and operation of its internal control systems to ensure timely and appropriate disclosure and the reliability of financial reporting.

Specifically, in addition to strengthening the operational framework for internal controls over financial reporting, the Company will review its internal processes and systems related to disclosure to further enhance its disclosure framework. Through the improvement of preparation and review processes for disclosure materials and strengthening of checking functions, the Company will strive to improve the accuracy and reliability of financial information and timely disclosure.

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