Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

April 30, 2026

To whom it may concern

Company name: SHIKIBO LTD.
Name of representative: Suzuki Yoshihito, Representative Director, President
(Code No.: 3109, TSE Prime)
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Implementation of Borrowings under Commitment Line Agreements

SHIKIBO LTD. (the "Company") hereby announces that it has borrowed funds (hereinafter referred to as the "Borrowings") pursuant to commitment line agreements concluded with 15 financial institutions for efficient procurement of working capital, as follows.

1. Reason for implementing the Borrowings
   To efficiently raise working capital in the Company.

2. Details of the Borrowings
   (1) Date of borrowing
      April 30, 2026
   (2) Attribute of counterparty to the agreement
      Total of 15 city banks, trust banks, regional banks and cooperative financial institutions
   (3) The principal amount of the debt, the repayment deadline, and the details of the security attached to said debt
      (i) Form of agreement
         Syndication type commitment line agreement (total amount: 12,000 million yen)
      (ii) Borrowing Amount
         We repaid 8,000 million yen of existing loans and borrowed 7,760 million yen.
      (iii) Repayment period
         May 29, 2026
      (iv)Details of collateral
         Unsecured
   (4) Details of financial covenants
      (i) The amount recorded under the net assets in the non-consolidated balance sheet as of the last day of each fiscal year must be maintained at or above 75% of the amount recorded under the net assets in the non-consolidated balance sheet for the same period of the previous fiscal year.
      (ii) Ordinary profit and loss in the non-consolidated statement of income as of the last day of each fiscal year shall not be recorded as a loss for two consecutive periods.

3. Future outlook
   The impact of this case on business results is immaterial. We will promptly disclose any matters that should be disclosed in the future.