May 14, 2026

Company name: Akatsuki Inc.
Representative: Tetsuro Koda, President and CEO
(Code number: 3932, Tokyo Stock Exchange, Prime Market)
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Notice Regarding the Completion of Purchase of Treasury Shares through the Off-Auction Own Share Repurchase Trading System (ToSTNeT-3)

Akatsuki Inc. (the "Company") hereby announces, as described below, that it has purchased treasury shares as announced on May 13, 2026 and that this purchase completes the acquisition of treasury shares approved at the Board of Directors meeting held on May 13, 2026.

1. Results of Acquisition of Treasury Shares

(1) Reason for Acquisition of Treasury Shares

The Company decided to acquire treasury shares with the aim of improving capital efficiency and implementing agile capital policies in accordance with changes in the business environment. In addition, as described in the "Announcement of Tender Offer for Shares of SUNNY SIDE UP GROUP Inc. (Securities Code: 2180) and Execution of Memorandum of Understanding for Share Exchange" (the "Tender Offer" and the "Share Exchange") announced on May 13, 2026, the Company plans to conduct a share exchange in which, following the completion of squeeze-out procedures related to the Tender Offer, the Company will become the wholly owning parent company and SUNNY SIDE UP GROUP Inc. will become a wholly owned subsidiary of the Company. A portion of the shares acquired through the acquisition of treasury shares is intended to be allotted and delivered as shares of the Company's common stock to shareholders in connection with the Share Exchange.

(2) Details of Acquisition

①	Class of shares acquired	Common stock of the Company
②	Total number of shares acquired	2,390,000 shares Ratio to total number of issued shares (excluding treasury shares): 16.5%
③	Total acquisition cost	JPY 6,481,680,000
④	Date of acquisition	May 14, 2026
⑤	Method of acquisition	Purchase through Off-Auction Own Share Repurchase Trading System (ToSTNeT-3) of the Tokyo Stock Exchange

(Reference) Details of the Resolution Regarding Acquisition of Treasury Shares

①	Class of shares to be acquired	Common stock of the Company
②	Total number of shares to be acquired	2,600,000 shares (upper limit) Ratio to total number of issued shares (excluding treasury shares): 18.0%
③	Total acquisition cost	¥7,051,200,000 (upper limit)