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May 19, 2026

Company name	Eco's Co.,Ltd
Representative	Kunio Taira Representative Director and President & CEO (Securities code:7520 TSE Prime Market)
Contact	Hajime Ogawa Executive Officer and General Manager, Finance and Accounting Department (Telephone:+81-42-546-3711)

Matters Concerning Controlling Shareholder, Etc.

Eco's Co., Ltd (hereafter "the Company") hereby announces that, with regard to Takuma Co., Ltd.,(hereafter "Takuma") which is an "other affiliated company" as defined in the Regulation on Financial Statements of the Company, the matters concerning controlling shareholders, etc. are as described below.

1. Trade name, etc. of parent company, controlling shareholder (excluding parent company), other affiliated company or parent company of other affiliated company

(As of February 28, 2026)

Name	Attribute	Ratio of voting rights held (%)			Financial instruments exchange, etc. on which the issued shares, etc. are listed
		Voting rights directly held	Voting rights subject to aggregation	Total	
Takuma Co., Ltd	Other affiliated company	17.89	0.00	17.89	-

2. Positioning of the Company in the corporate group centering on the parent company, etc. and other relationships between the Company and the parent company, etc.

Takuma holds 17.89% of the Company's voting rights; however, since Ms. Yoko Taira, the representative director of Takuma, does not participate in the Company's management, the Company does not face any restrictions from Takuma regarding matters requiring approval in the course of its business operations, and the Company therefore considers its independence to be secured.

3. Matters concerning transactions with controlling shareholder, etc.

Type	Company whose officers and their close family members own the majority of voting rights
Company Name	Takuma Co., Ltd
Location	Akishima-shi, Tokyo
Capital or equity	16 million yen
Business Operation	Non-life insurance agency business
Ratio of voting rights held	(Owned) Directly held 17.89%
Details of relationship	Insurance contracts
Transaction Details	Payment of non-life insurance premiums, such as fire insurance premiums
Transaction amount	44 million yen
Account	-
Balance at fiscal year-end	-

Transaction conditions and policies of determining transaction conditions, etc.

(Notes)

1. Transaction conditions and policies of determining transaction conditions, etc. for non-life insurance transactions, are established in the same manner as general terms and conditions.
2. Takuma is a company in which the Company Representative Director and President & CEO, Kunio Taira, and his relatives within the second degree of kinship (Mitsuko Taira and two others) directly hold 100% of the voting rights.