Note: This document is a translation of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.

August 14, 2026

To whom it may concern

Company name: giftee Group, Inc.
Representative: Mutsumi Ota, Representative Director
(Code: 590A; Tokyo Stock Exchange Prime Market)
Contact: Yoshikazu Fujita, Director and CFO
Tel: (+81-3-6303-9348)

Notice Regarding Consolidation of DIRIGIO Inc. as a Subsidiary and Conversion into a Wholly Owned Subsidiary through a Simplified Share Exchange

The Company hereby announces that, at a meeting of its Board of Directors held today, it resolved to make DIRIGIO Inc. (“DIRIGIO”), an equity-method affiliate of the Group, a consolidated subsidiary (the “Consolidation”) through (i) subscription for a capital increase by third-party allotment to be conducted by DIRIGIO, (ii) acquisition of DIRIGIO shares from its existing shareholders, and (iii) acquisition from giftee Inc. (“giftee”), a wholly owned subsidiary of the Company, of DIRIGIO shares and convertible bonds with stock acquisition rights.

Following the Consolidation, the Company also resolved to conduct a share exchange (the “Share Exchange”) under which the Company will become the wholly owning parent company in the Share Exchange and DIRIGIO will become the wholly owned subsidiary in the Share Exchange, thereby making DIRIGIO a wholly owned subsidiary of the Company. The Company entered into a share exchange agreement with DIRIGIO as of today.

Because the Share Exchange will be implemented as a simplified share exchange to make DIRIGIO a wholly owned subsidiary after the transactions relating to the Consolidation have been completed and DIRIGIO has become a consolidated subsidiary of the Company, certain disclosure items and details regarding the Share Exchange have been omitted.

The Share Exchange is scheduled to be implemented by the Company without approval at a general meeting of shareholders pursuant to the simplified share exchange procedure stipulated in Article 796, Paragraph 2 of the Companies Act, while DIRIGIO is scheduled to implement the Share Exchange following approval at its general meeting of shareholders.

1. Purpose and Rationale for the Consolidation and the Share Exchange

The Group provides a range of services to corporations, municipalities and individuals based on its e-gift platform, which delivers end-to-end solutions from e-gift issuance to distribution.

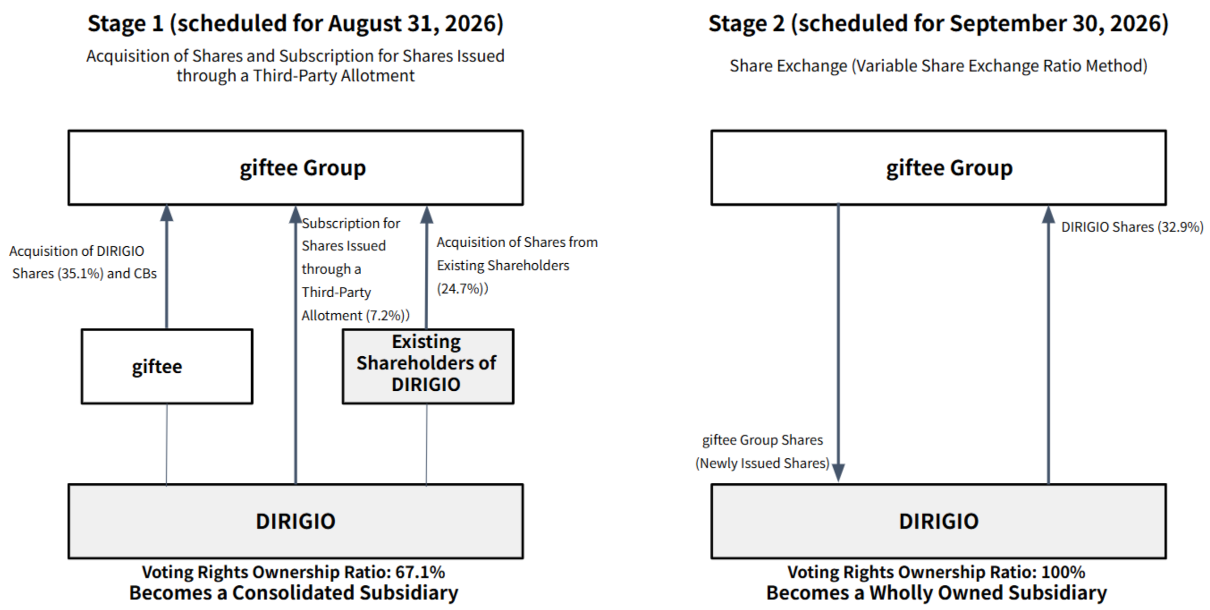
DIRIGIO provides services centered on “PICKS,” a mobile ordering platform for restaurants, and has strengths in flexible customization to accommodate the existing operational processes of major restaurant operators and in integration with external systems.

giftee has invested in DIRIGIO and has promoted business collaboration including the use of e-gifts in mobile ordering and mutual referrals of corporate clients. The Company determined that directly making DIRIGIO its subsidiary and further strengthening the linkage of management resources and business strategies with DIRIGIO would enable the two companies to more effectively leverage their respective customer bases, sales capabilities, development capabilities and business know-how, and to accelerate and integrate service development, allocation of management resources and business decision-making. Accordingly, the Company decided to implement the Consolidation and the Share Exchange (collectively, the “Transaction”).

The Transaction will be carried out in two stages. First, the Company will acquire a majority of DIRIGIO’s voting rights and make DIRIGIO a consolidated subsidiary. Thereafter, the Company will acquire the remaining shares through the Share Exchange and make DIRIGIO a wholly owned subsidiary. The Consolidation will initiate the integration of business operations and management. In the Share Exchange, the Company will deliver its common shares as consideration to Mr. Yuki Honda, Representative Director of DIRIGIO, with the aim of enabling him, as a shareholder, to share in the results of increases in the Group’s corporate value and creating an incentive for him to continue working toward DIRIGIO’s business growth, synergy creation with the Group and enhancement of the corporate value of the Group as a whole.

2. Overview of the Consolidation and the Share Exchange

2.1 Conceptual Diagram of the Consolidation and the Share Exchange



2.2 Schedule for the Consolidation and the Share Exchange

(1)	Board of Directors resolution	August 14, 2026
(2)	Execution of agreements relating to the Transaction	August 14, 2026
(3)	Extraordinary general meeting of shareholders to approve the Share Exchange (DIRIGIO)	August 28, 2026 (planned)
(4)	Payment date for third-party allotment / execution date of share and other acquisitions	August 31, 2026 (planned)
(5)	Determination date of the Company Reference Share Price and the share exchange ratio	September 17, 2026 (planned)
(6)	Effective date of the Share Exchange	September 30, 2026 (planned)

(Note) The above schedule is subject to change due to procedures under the book-entry transfer system, other procedural requirements, or other reasons.

3. Overview of the Consolidation

3.1 Method of the Consolidation

On August 31, 2026, the Company plans to simultaneously subscribe for the capital increase by third-party allotment to be conducted by DIRIGIO, acquire DIRIGIO shares from existing shareholders, and acquire DIRIGIO shares and convertible bonds with stock acquisition rights from giftee, thereby increasing the Company's voting rights ownership ratio in DIRIGIO to 67.1%. As a result, DIRIGIO is expected to become a consolidated subsidiary of the Company.

3.2 Overview of the Subsidiary to Be Consolidated (DIRIGIO Inc.)

(As of August 14, 2026)

(1) Company Name	DIRIGIO Inc.
(2) Head Office	1-1-17 Nakameguro, Meguro-ku, Tokyo
(3) Representative	Yuki Honda, Representative Director
(4) Business Description	Operation of the "PICKS" mobile ordering platform, etc.
(5) Paid-in Capital	¥100 million
(6) Date of Incorporation	July 7, 2016
(7) Major Shareholders and Ownership Ratios	Yuki Honda: 44.32% giftee Inc.: 37.89% Others: 17.79%
(8) Relationship with the company **Capital**	giftee, a subsidiary of the Company, holds 37.89% of DIRIGIO's shares.
Personnel	One employee of the Company has been dispatched to serve as a director of DIRIGIO.
Business	DIRIGIO's services are proposed and provided to customers of giftee, a subsidiary of the Company.

(9) Financial Results and Financial Position for the Most Recent Three Fiscal Years (millions of yen, except per-share data)

Fiscal Year End	FY2023 (Dec.)	FY2024 (Dec.)	FY2025 (Dec.)
Net Assets	(85)	(129)	(206)
Total Assets	292	226	197
Net Assets per Share	¥ (2,168)	¥ (3,271)	¥ (5,224)
Net Sales	45	142	163
Operating Profit (Loss)	(39)	(38)	(70)
Ordinary Profit (Loss)	(41)	(43)	(76)
Net Profit (Loss)	(49)	(43)	(77)
Net Profit (Loss) per Share	¥ (1,258)	¥ (1,103)	¥ (1,952)
Dividend per Share	–	–	–

3.3 Overview of Share Sellers

<table>
<tr><td>(1) Name / Shares to Be Acquired</td><td colspan="2">Yuki Honda / 3,500 shares</td></tr>
<tr><td>(2) Address</td><td colspan="2">Meguro-ku, Tokyo</td></tr>
<tr><td rowspan="4">(3)Relationship with the Company</td><td>Capital</td><td>There is no capital relationship required to be disclosed between the Company and Mr. Honda. giftee Inc., a wholly owned subsidiary of the Company, holds shares of DIRIGIO Inc., of which Mr. Honda is Representative Director and a shareholder, and accounts for DIRIGIO as an equity-method affiliate.</td></tr>
<tr><td>Personnel</td><td>Mr. Honda serves as Representative Director of DIRIGIO Inc.</td></tr>
<tr><td>Business</td><td>There is no business relationship required to be disclosed between the Company and Mr. Honda personally. giftee Inc. and DIRIGIO Inc. have investment and other business relationships.</td></tr>
<tr><td>Related Party</td><td>Mr. Honda is not a related party of the Company.</td></tr>
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<table>
<tr><td>(1) Company Name / Shares to Be Acquired</td><td colspan="2">Jamty Inc. / 1,978 shares</td></tr>
<tr><td>(2) Head Office</td><td colspan="2">6-16-11-201 Roppongi, Minato-ku, Tokyo</td></tr>
<tr><td>(3) Representative</td><td colspan="2">Jun Nishikawa, Representative Director</td></tr>
<tr><td>(4) Business Description</td><td colspan="2">Holding, management, purchase and sale of securities, etc.</td></tr>
<tr><td>(5) Paid-in Capital</td><td colspan="2">¥9 million</td></tr>
<tr><td>(6) Date of Incorporation</td><td colspan="2">June 17, 2015</td></tr>
<tr><td>(7) Net Assets</td><td colspan="2">¥(80) million</td></tr>
<tr><td>(8) Total Assets</td><td colspan="2">¥2,080 million</td></tr>
<tr><td>(9) Major Shareholder and Ownership Ratio</td><td colspan="2">Jun Nishikawa: 100%</td></tr>
<tr><td rowspan="4">(10)Relationship with the Company</td><td>Capital</td><td>None</td></tr>
<tr><td>Personnel</td><td>None</td></tr>
<tr><td>Business</td><td>None</td></tr>
<tr><td>Related Party</td><td>Not applicable</td></tr>
</table>

<table>
<tr><td>(1) Name / Shares to Be Acquired</td><td colspan="2">East Ventures No. 3 Investment Limited Partnership / 1,711 shares</td></tr>
<tr><td>(2) Address</td><td colspan="2">7-3-12 Roppongi, Minato-ku, Tokyo</td></tr>
<tr><td rowspan="4">(3)Relationship with the Company</td><td>Capital</td><td>None</td></tr>
<tr><td>Personnel</td><td>None</td></tr>
<tr><td>Business</td><td>None</td></tr>
<tr><td>Related Party</td><td>Not applicable</td></tr>
</table>

(1) Name / Shares to Be Acquired	Japan Angel Fund No. 1 Investment Partnership / 634 shares	
(2) Address	7-14-23 Roppongi, Minato-ku, Tokyo	
(3)Relationship with the Company	**Capital**	None
	Personnel	None
	Business	None
	Related Party	Not applicable

(1) Name / Shares to Be Acquired	Takanori Kai / 500 shares	
(2) Address	Shinjuku-ku, Tokyo	
(3)Relationship with the Company	**Capital**	There is no capital relationship required to be disclosed between the Company and the individual. giftee Inc., a wholly owned subsidiary of the Company, holds shares of DIRIGIO Inc., of which the individual is a director and shareholder, and accounts for DIRIGIO as an equity-method affiliate.
	Personnel	The individual serves as a director of DIRIGIO Inc.
	Business	There is no business relationship required to be disclosed between the Company and the individual personally. giftee Inc. and DIRIGIO Inc. have investment and other business relationships.
	Related Party	The individual is not a related party of the Company.

(1) Name / Shares to Be Acquired	Hiiro Onoda / 300 shares	
(2) Address	Meguro-ku, Tokyo	
(3)Relationship with the Company	**Capital**	There is no capital relationship required to be disclosed between the Company and the individual. giftee Inc., a wholly owned subsidiary of the Company, holds shares of DIRIGIO Inc., where the individual is an employee and shareholder, and accounts for DIRIGIO as an equity-method affiliate.
	Personnel	The individual is an employee of DIRIGIO Inc.
	Business	There is no business relationship required to be disclosed between the Company and the individual personally. giftee Inc. and DIRIGIO Inc. have investment and other business relationships.
	Related Party	The individual is not a related party of the Company.

(1) Name / Shares to Be Acquired	Other minority shareholders (two individuals) / 1,902 shares	
(2)Relationship with the Company	**Capital**	None
	Personnel	None
	Business	None
	Related Party	Not applicable

As giftee is a wholly owned subsidiary of the Company, the overview of giftee as a counterparty to the share acquisition is omitted.

3.4 Acquisition Price and Shareholdings Before and After the Consolidation

(1) Shares Held Before the Change	Direct ownership 0 shares (Number of voting rights: 0; voting rights ownership ratio: 0%) Indirect ownership 14,960 shares (Number of voting rights: 14,960; voting rights ownership ratio: 37.9%)
(2) Number of Shares to Be Acquired	28,563 shares (third-party allotment: 3,078 shares; share acquisitions: 10,525 shares; transfer from giftee: 14,960 shares) (Number of voting rights: 28,563)
(3) Acquisition Price	DIRIGIO shares — third-party allotment: ¥50 million DIRIGIO shares — share acquisitions: ¥171 million DIRIGIO shares — transfer from giftee: ¥243 million Advisory fees, etc. (estimated): ¥5 million Total (estimated): ¥470 million
(4) Shares Held After the Change	Direct ownership 28,563 shares (Number of voting rights: 28,563; voting rights ownership ratio: 67.1%)

4. Summary of the Share Exchange

4.1 Method of the Share Exchange

The Share Exchange will be conducted with the Company as the wholly owning parent company in the Share Exchange and DIRIGIO as the wholly owned subsidiary in the Share Exchange. The Company plans to implement the Share Exchange without obtaining approval at its general meeting of shareholders pursuant to the simplified share exchange procedure stipulated in Article 796, Paragraph 2 of the Companies Act. DIRIGIO plans to implement the Share Exchange with an effective date of September 30, 2026, following approval of the share exchange agreement at its extraordinary general meeting of shareholders scheduled for August 28, 2026.

Upon the Share Exchange becoming effective, the Company will acquire all 14,000 common shares of DIRIGIO held by shareholders other than the Company and make DIRIGIO a wholly owned subsidiary.

4.2 Details of Allotment in the Share Exchange

The Share Exchange will use a variable share exchange ratio method. Under this method, the value of shares of the wholly owned subsidiary in the Share Exchange is fixed at the time the share exchange agreement is executed, and the share exchange ratio is determined at a point close to the effective date based on the share price of the wholly owning parent company in the Share Exchange.

In the Share Exchange, the value per common share of DIRIGIO will be fixed in advance. The “Company Reference Share Price” will be the higher of the average prices of the Company’s common shares during (i) a specified period prior to the execution date of the share exchange agreement and (ii) a specified period ending on September 17, 2026. The share exchange ratio will then be determined based on the Company Reference Share Price.

At the time immediately preceding the effective time of the Share Exchange (the “Record Time”), the Company will allot and deliver to Mr. Yuki Honda, Representative Director of DIRIGIO and a shareholder of DIRIGIO other than the Company, the number of common shares of the Company calculated in accordance with the formula below for each common share of DIRIGIO held by him. The Company plans to issue new common shares for delivery in the Share Exchange.

Share Exchange Ratio* = ¥16,248 ÷ Company Reference Share Price

(*) The Share Exchange Ratio will be calculated to four decimal places and rounded to three decimal places.

The “Company Reference Share Price” means the higher of the amounts calculated under (i) and (ii) below:

(i) The simple average of the closing prices per common share of the Company on each of the immediately preceding 10 trading days ending on the business day immediately preceding the execution date of the share exchange agreement (August 13, 2026) on the Prime Market of the Tokyo Stock Exchange, excluding any day on which no trade was executed.

(ii) The simple average of the closing prices per common share of the Company on each of the immediately preceding 10 trading days ending on September 17, 2026 on the Prime Market of the Tokyo Stock Exchange, excluding any day on which no trade was executed.

Each average price will be calculated to one decimal place and then rounded to the nearest whole yen.

The Company will deliver to Mr. Honda the number of common shares of the Company obtained by multiplying the number of common shares of DIRIGIO held by him at the Record Time by the share exchange ratio calculated using the above formula. The total number of common shares of the Company to be delivered will be announced promptly after the Company Reference Share Price has been determined.

If the number of common shares of the Company to be delivered in connection with the Share Exchange includes any fraction of less than one share, the Company will pay cash corresponding to such fraction in accordance with Article 234 of the Companies Act and other applicable laws and regulations.

By determining the share exchange ratio based on the Company Reference Share Price, the structure is designed to mitigate, to a certain extent, the impact of fluctuations in the Company's share price on the value of the Company's common shares to be received by the DIRIGIO shareholder, while also providing greater predictability regarding the consideration to be received.

The Company and DIRIGIO determined that this method is appropriate after comprehensively considering the fairness and predictability of the consideration to be received by the DIRIGIO shareholder, the impact on the Company's shareholders, and the time required for procedures under the book-entry transfer system and other administrative procedures.

4.3 Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights in Connection with the Share Exchange

All stock acquisition rights issued by DIRIGIO are scheduled to be canceled by the effective date of the Share Exchange.

The Company plans to acquire all convertible bonds with stock acquisition rights issued by DIRIGIO from giftee as of August 31, 2026. No consideration will be delivered in respect of such convertible bonds with stock acquisition rights in the Share Exchange, and the related bond obligations will not be assumed by the Company. Following the Share Exchange, these instruments will continue to exist as convertible bonds with stock acquisition rights issued by DIRIGIO and will continue to be held by the Company.

5. Basis for the Details of Allotment in the Share Exchange, etc.

5.1 Basis and Rationale for the Details of Allotment

To ensure the fairness and reasonableness of the share exchange ratio to be used in the Share Exchange, the Company and DIRIGIO requested Minami-Aoyama FAS Co., Ltd. ("Minami-Aoyama FAS"), an independent third-party valuation firm with no affiliation with the Company, giftee or DIRIGIO, to value the common shares of DIRIGIO. Minami-Aoyama FAS was selected as the third-party valuation firm based on its extensive experience and expertise in corporate valuation relating to M&A.

Taking into account the valuation results provided by Minami-Aoyama FAS, together with DIRIGIO's financial condition, business plan, future outlook and expected benefits of the Transaction, and following careful discussions between the parties, the Company and DIRIGIO determined that a value of ¥16,248 per common share of DIRIGIO is appropriate.

The value of ¥16,248 per common share is within the valuation range calculated by Minami-Aoyama FAS using the DCF method.

Because the Company's common shares are listed on the Prime Market of the Tokyo Stock Exchange and have an observable market price, the Company and DIRIGIO determined that it is appropriate to determine the Company Reference Share Price based on the market price of the Company's common shares.

5.2 Valuation Matters

Minami-Aoyama FAS is not a related party of the Company, giftee or DIRIGIO and has no material interest in the Transaction required to be disclosed.

Because DIRIGIO is an unlisted company and therefore has no market price, and because it is necessary to appropriately reflect its earnings capacity based on future business activities, Minami-Aoyama FAS adopted the discounted cash flow ("DCF") method. The comparable company method was not adopted because DIRIGIO currently records operating losses, making comparison based on earnings indicators with comparable companies difficult. A valuation method based on net assets was also not adopted because it was considered appropriate to value DIRIGIO as a going concern based on its future earnings capacity.

Valuation Method	Valuation Result (yen/share)
DCF Method	¥14,161–¥25,162

Under the DCF method, free cash flows based on DIRIGIO's business plan for the fiscal years ending December 2026 through December 2030 were discounted to present value using discount rates ranging from 11.5% to 13.5%, and the terminal value was calculated using the perpetual growth method. Equity value was then calculated by adjusting the resulting enterprise value for cash and deposits, interest-bearing debt and other adjustment items.

The business plan used as the basis for the DCF valuation includes fiscal years in which significant increases in net sales and improvements in operating profit (loss) are projected, based on assumptions including the expansion of the mobile ordering business, expansion into adjacent business areas serving restaurants, an increase in business scale and improved profitability.

Minami-Aoyama FAS assumed that the materials and information provided by the Company, giftee and DIRIGIO, the information obtained through interviews with relevant parties, and publicly available information were accurate and complete, and did not independently verify their accuracy or completeness. Minami-Aoyama FAS also assumed that DIRIGIO's business plan and other forward-looking information had been reasonably prepared by DIRIGIO's management based on the best forecasts and judgments available as of the valuation date. The valuation by Minami-Aoyama FAS does not constitute an opinion on the terms and conditions of the Transaction.

5.3 Measures to Ensure Fairness and Avoid Conflicts of Interest

The Company obtained a share valuation from Minami-Aoyama FAS, an independent third-party valuation firm, and received legal advice regarding the Transaction from its legal advisor.

In addition, Mr. Yuki Honda, who will receive common shares of the Company in the Share Exchange, and the director dispatched to DIRIGIO by the Group did not participate in deliberations or resolutions concerning the Share Exchange at DIRIGIO's Board of Directors, in order to avoid any appearance of a conflict of interest and to ensure the fairness of DIRIGIO's decision-making process.

6. Overview of the Parties to the Share Exchange

6.1 Wholly Owning Parent Company in the Share Exchange (giftee Group, Inc.)

(1) Company Name	giftee Group, Inc.	
(2) Head Office	2-10-2 Higashi-Gotanda, Shinagawa-ku, Tokyo	
(3) Representative	Mutsumi Ota, Representative Director	
(4) Business Description	Management of group companies engaged in platform businesses, etc. related to the issuance, distribution and sale of e-gifts, and all businesses incidental thereto	
(5) Paid-in Capital	¥20 million	
(6) Date of Incorporation	July 1, 2026	
(7) Major Shareholders and Ownership Ratios	Mutsumi Ota The Master Trust Bank of Japan, Ltd. (Trust Account) Yuma Umeda Custody Bank of Japan, Ltd. (Trust Account) BBH (LUX) FOR FIDELITY FUNDS - PACIFIC POOL Tatsuya Suzuki Fumitaka Yanase GOLDMAN SACHS INTERNATIONAL JCB Co., Ltd. BBH CO FOR ARCUS JAPAN VALUE FUND	17.34% 9.22% 5.73% 5.37% 4.63% 4.53% 4.41% 3.59% 3.18% 2.77%

(8) Consolidated Financial Results and Consolidated Financial Position for the Most Recent Three Fiscal Years (Note) (millions of yen, except per-share data)

Fiscal Year End	FY2023 (Dec.)	FY2024 (Dec.)	FY2025 (Dec.)
Net Assets	¥8,305	¥8,354	¥9,272
Total Assets	¥22,164	¥41,687	¥44,706
Net Assets per Share	¥271.20	¥257.61	¥284.49
Net Sales	¥7,226	¥9,554	¥14,149
Operating Profit (Loss)	¥1,267	¥1,743	¥2,603
Ordinary Profit (Loss)	¥1,239	¥1,579	¥2,208
Net Profit (Loss)	¥129	¥(510)	¥935
Net Profit (Loss) per Share	¥4.43	¥(17.33)	¥31.51
Dividend per Share	–	¥10	¥13

(Note) The Company was incorporated on July 1, 2026 and, as of the date of this disclosure, has not completed a fiscal year. Accordingly, for reference, the table above presents the consolidated financial results and consolidated financial position for the most recent three fiscal years of giftee Inc., which became a wholly owned subsidiary of the Company through the sole share transfer used to establish the Company and was the listed company prior to the Company's incorporation.

6.2 Wholly Owned Subsidiary in the Share Exchange (DIRIGIO Inc.)

For an overview of DIRIGIO, the wholly owned subsidiary in the Share Exchange, please refer to "3.2 Overview of the Subsidiary to Be Consolidated (DIRIGIO Inc.)" above.

7. Status after the Share Exchange

The Share Exchange will not result in any change to the company names, head offices, titles and names of representatives, business descriptions or fiscal year ends of the Company or DIRIGIO. The amounts by which the Company's paid-in capital and capital reserve will increase in connection with the Share Exchange will be announced promptly after the number of common shares of the Company to be delivered has been determined.

8. Overview of Accounting Treatment

The Consolidation is expected to be accounted for as an “acquisition” under the Accounting Standard for Business Combinations. Goodwill is expected to arise in the Company’s consolidated financial statements as a result of the Consolidation, although the amount is currently under review. The Share Exchange is expected to be accounted for as an additional acquisition of non-controlling interests following the Consolidation.

9. Outlook

The impact of the Transaction on the Company’s consolidated financial results for the fiscal year ending December 2026 is expected to be immaterial. Should any matters requiring disclosure arise in the future, the Company will provide prompt notification.

Following determination of the Company Reference Share Price, the Company will calculate and promptly announce the share exchange ratio, the number of common shares of the Company to be delivered in the Share Exchange, the dilution rate, and the amounts by which paid-in capital and capital reserve will increase.

End