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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 Absorption-Type Company Split with a Wholly Owned Subsidiary

(Simplified Absorption-Type Company Split and Short-Form Absorption-Type Company Split)

giftee Group, Inc. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to conduct an absorption-type company split (the "Company Split"), with an effective date of December 1, 2026 (scheduled), in which giftee Inc. ("giftee"), a wholly owned subsidiary of the Company, will be the splitting company and the Company will be the succeeding company, and entered into an absorption-type company split agreement as of today, as described below.

As the Company Split qualifies as a simplified absorption-type company split pursuant to Article 796, Paragraph 2 of the Companies Act with respect to the Company, and a short-form absorption-type company split pursuant to Article 784, Paragraph 1 of the Companies Act with respect to giftee, certain disclosure items and details have been omitted.

1. Purpose of the Company Split

The Group transitioned to a holding company structure on July 1, 2026 in order to separate group-wide management functions from business execution functions and strengthen strategic planning, capital allocation, and governance from a group-wide optimization perspective.

As part of the intra-group reorganization accompanying the transition to the holding company structure, the Company Split is intended to transfer to the Company shares of subsidiaries and other affiliates held by giftee, together with related assets, liabilities, and other items, thereby establishing a structure under which the Company directly owns and manages the relevant group companies.

2. Summary of the Company Split

(1) Method of the Company Split

The Company Split is an absorption-type company split in which giftee, a wholly owned subsidiary of the Company, will be the splitting company and the Company will be the succeeding company, pursuant to which the Company will succeed to the rights and obligations relating to giftee's business of holding and managing shares of subsidiaries and other affiliates and businesses incidental or related thereto.

(2) Schedule of the Company Split (Scheduled)

(1)	Board of Directors Resolution Date	August 14, 2026
(2)	Execution Date of Absorption-Type Company Split Agreement	August 14, 2026
(3)	Effective Date	December 1, 2026 (scheduled)

(Note) As the Company Split qualifies as a simplified absorption-type company split under Article 796, Paragraph 2 of the Companies Act for the Company and a short-form absorption-type company split under Article 784, Paragraph 1 of the Companies Act for giftee, neither the Company nor giftee will seek approval of the Company Split at a general meeting of shareholders.

(3) Consideration for the Company Split

Because the Company Split will be conducted between the Company and giftee, its wholly owned subsidiary, the Company will not deliver any shares, cash, or other considerations to giftee in connection with the Company Split.

(4) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights

giftee has not issued any share acquisition rights or bonds with share acquisition rights.

(5) Increase or Decrease in Capital Stock

There will be no increase or decrease in capital stock as a result of the Company Split.

(6) Rights and Obligations to be Succeeded

Pursuant to the absorption-type company split agreement, the Company will succeed to the assets, liabilities, contracts, and other rights and obligations held by giftee in relation to the relevant business.

(7) Prospects for Fulfillment of Obligations

The Company has determined that there is no risk of impediment to the fulfillment of obligations of either the Company or giftee that will become due on or after the effective date of the Company Split.

(8) Overview of the Parties to the Company Split (As of July 1, 2026)

1) Succeeding Company in the Absorption-Type Company Split

(1) Company name	giftee Group Inc.		
(2) Location	2-10-2 Higashi-Gotanda, Shinagawa-ku, Tokyo		
(3) Representative	Mutsumi Ota, Representative Director		
(4) Business Description	Management and administrative operations for group companies engaged in platform business related to eGift generation, distribution, and sales, as well as all ancillary business activities		
(5) Capital Stock	20 million yen		
(6) Date of Incorporation:	July 1, 2026		
(7) Total Number of Issued Shares:	29,841,139 shares		
(8) Fiscal Year-End	December		
(9) Major Shareholders and Shareholding Ratios (Note)	Mutsumi Ota		17.34
	The Master Trust Bank of Japan, Ltd. (Trust Account)		9.22
	Yuma Umeda		5.73
	Custody Bank of Japan, Ltd. (Trust Account)		5.37
	BBH (LUX) FOR FIDELITY FUNDS - PACIFIC POOL		4.63
	Tatsuya Suzuki		4.53
	Fumitaka Yanase		4.41
	GOLDMAN SACHS INTERNATIONAL (Standing Proxy: Goldman Sachs Japan Co., Ltd.)		3.59
	JCB Co., Ltd.		3.18
	BBH CO FOR ARCUS JAPAN VALUE FUND		2.77
(10) Financial Condition and Operating Results for the Most Recent Fiscal Year Fiscal Year Ended December 31, 2025 (Consolidated) (Note)	Net Assets	9,272 million yen	
	Total Assets	44,706 million yen	
	Net Assets per Share	284.49 yen	
	Net Sales	14,149 million yen	
	Operating Income	2,603 million yen	
	Ordinary Income	2,208 million yen	
	Net Income	935 million yen	
	Net Income per Share	31.51 yen	

(Note) As the Company was incorporated on July 1, 2026, it has no completed fiscal year as of the date of this disclosure. Accordingly, for reference, the consolidated operating results and financial position for the most recent fiscal year of giftee Inc., which became the Company's wholly owned subsidiary through the sole share transfer used to establish the Company and was the listed company prior to the Company's incorporation, are presented above.

In addition, because the Company was incorporated through a sole share transfer on July 1, 2026, the major shareholders and shareholding ratios are based on giftee Inc.'s shareholder register as of June 30, 2026, the day immediately preceding the effective date of the share transfer.

2)Splitting Company in the Absorption-type Split

(1) Company name	giftee Inc.		
(2) Location	2-10-2 Higashi-Gotanda, Shinagawa-ku, Tokyo		
(3) Representative	Daiki Shinozuka, Representative Director		
(4) Business Description	Planning, development, and operation of various e-gift services for individuals, corporate clients, and local governments		
(5) Capital Stock	3,286 million yen		
(6) Date of Incorporation	August 10, 2010		
(7) Total Number of Issued Shares	29,841,139 shares		
(8) Fiscal Year-End	December		
(9) Major Shareholders and Shareholding Ratios (Note)	giftee Group Inc.		100%
(10) Financial Condition and Operating Results for the Most Recent Fiscal Year Fiscal Year Ended December 31, 2025 (Non-consolidated)	Net Assets	10,082 million yen	
	Total Assets	35,087 million yen	
	Net Assets per Share	325.46 yen	
	Net Sales	9,807 million yen	
	Operating Income	3,050 million yen	
	Ordinary Income	2,679 million yen	
	Net Income	1,481 million yen	
	Net Income per Share	49.87 yen	

(Note) giftee Inc. plans to reduce its capital stock to 486 million yen on the effective date of the Company Split.

3. Overview of the Business Unit to be Succeeded

(1) Business Description of the Unit to be Succeeded

As part of the intra-group reorganization accompanying the transition to a holding company structure, the Company will succeed to giftee's business of holding and managing shares of subsidiaries and other affiliates and businesses incidental or related thereto.

(2) Operating Results of the Unit to be Succeeded

The relevant business is not operated as an independent revenue-generating business and therefore has no net sales. In addition, profit or loss attributable to the relevant business is not separately calculated as an independent business unit.

(3) Items and Amounts of Assets and Liabilities to be Succeeded

Assets	18,707 million yen
Liabilities	8,386 million yen

(Note) The above amounts are estimated figures calculated based on the balance sheet as of June 30, 2026, and will be finalized after reflecting increases and decreases through the effective date.

4. Status of the Company Following the Company Split

Following the Company Split, there will be no changes to the Company's name, location, title and name of its representative, business description, capital stock, or fiscal year-end.

5. Future Outlook

The Company Split is an intra-group reorganization between the Company and its wholly owned subsidiary and will not result in any change to the scope of consolidation. Accordingly, the impact on the Company's consolidated financial results is expected to be immaterial. Should any matters requiring disclosure arise as the Company Split progresses, the Company will promptly disclose them.

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