September 9, 2026

To whom it may concern:

Company name: GA technologies Co., Ltd.
Representative: Ryo Higuchi,
President, Representative Director, Executive Officer, and CEO
(Code No.: 3491 Tokyo Stock Exchange - Growth)
Contact: Shunji Goto
Executive Officer VP of Finance
(Tel: +81-3-6230-9180)

Notice Regarding Borrowing of Funds under an Overdraft Agreement with Financial Covenants

The Company hereby announces that it has decided today to borrow funds (the "Borrowing") under an overdraft agreement containing financial covenants, as described below.

1. Reason for the Borrowing

To efficiently procure working capital for the Company

2. Details of the Borrowing

(1) Date of Loan Execution	September 14, 2026
(2) Type of Agreement	Overdraft Agreement
(3) Maturity Date	October 14, 2026
(4) Attributes of the Lender	Mizuho Bank, Ltd.
(5) Loan Amount	3,996 million yen
(6) Details of Collateral	Unsecured, with no guarantee

3. Details of Financial Covenants Attached to the Overdraft Agreement

This agreement includes the following financial covenants. If any of the events stipulated in these clauses occur and a request is made by the lender, the Company shall forfeit the benefit of time.

・The amount of total equity in the Borrower’s consolidated statement of financial position as of the end of each fiscal year shall be maintained at not less than 75% of the amount of total equity in the consolidated statement of financial position as of the end of the fiscal year ended October 2022.

・The operating profit shown in the Borrower’s consolidated statement of profit or loss for each fiscal year shall not be negative.

・For each quarter, the Borrower’s inventory turnover period for the relevant quarter, as calculated using the following formula based on the figures set forth in the quarterly financial results for such quarter, shall be less than 1.5 months. (Calculation formula) Inventories ÷ "Standard Monthly Sales"

4. Outlook

The impact of this transaction on the Company's consolidated business results is expected to be minimal.