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October 30, 2026

To Whom It May Concern

3-20-2 Nishi-Shinjuku, Shinjuku-ku, Tokyo
Cross Marketing Group Inc.
Miki Igarashi, Representative Director and President
(Securities Code: 3675, Tokyo Stock Exchange Standard Market)
Contact: Koji Onozuka, Senior Managing Director
(TEL: 03-6859-2259)

Notice Regarding Acquisition of Shares of choto Inc. (Making it a Subsidiary)

At the Board of Directors meeting held on October 30, 2026, the Company resolved to acquire all shares of choto Inc. to make it a subsidiary (hereinafter the "Share Acquisition") and to enter into a share transfer agreement with the six shareholders of choto Inc. on the same date. We hereby provide notice as follows.

Description

1. Purpose of the Share Acquisition

Under the medium-term management policy, the Group has set "Unite & Generate" as its medium-term theme, aiming to create new added value while actively pursuing group synergies.

choto Inc. possesses an engineering organization with strengths in modern front-end technologies such as Next.js and React and provides front-end development support for websites and web applications to business corporations and web service providers. In recent years, the company has accumulated a track record in front-end development for AI-utilized applications, such as web applications incorporating generative AI and AI workspaces, and is engaged in the design and implementation of AI functions to provide them in a user-friendly manner. Highly regarded for its technical capabilities and its structure of participating in client development teams to provide continuous support, the company has built ongoing business relationships with clients across diverse industries.

These business activities have high affinity with the digital domain and AI utilization initiatives that the Group is focusing on. By mutually leveraging the client base, system development, and digital marketing functions of the Group companies with the front-end development capabilities of choto Inc., we expect to expand our development structure for AI-utilized services and applications and create new added value. Therefore, we have decided to acquire the shares of choto Inc. and make it a subsidiary.

2. Method of Acquisition

choto Inc. currently operates a front-end development support business and a CMS business (development and provision of the headless CMS "Orizm," etc.). Prior to this share acquisition, choto Inc. plans to have its CMS business succeeded by a newly established subsidiary through an incorporation-type company split (spin-off), and then transfer all shares of the new subsidiary to the Representative Director of choto Inc. The shares we are acquiring are all shares of choto Inc., which will operate only the front-end development support business after the company split. The share transfer agreement for this acquisition is conditional upon the effectiveness of the company split and the execution of the transfer of the new subsidiary's shares.

3. Overview of choto Inc.

(1)	Name	choto Inc.	
(2)	Location	4-10-2 Nakano, Nakano-ku, Tokyo	
(3)	Title and Name of Representative	Yoshiki Kojima, Representative Director	
(4)	Business Description	Front-end development support business and CMS business (Note) The above describes the business activities prior to the company split. Of these, the CMS business is scheduled to be succeeded by a newly established subsidiary through an incorporation-type company split prior to the execution of this share acquisition.	
(5)	Capital Stock	58,400,000 yen	
(6)	Date of Establishment	April 1, 2019	
(7)	Total Number of Issued Shares	1,126 shares	
(8)	Major Shareholders and Shareholding Ratio	The major shareholders are Yoshiki Kojima, Miraise2 Investment Limited Partnership, TUSIC Investment Limited Partnership, two other individuals, and one corporation, totaling six people. However, at the strong request of our shareholders, we will refrain from disclosing the names of the two other individuals and one corporation who acquired all of Choto's shares, as well as the shareholding ratios of each major shareholder.	
(9)	Relationship between the Listed Company and the Said Company	Capital Relationship	Not applicable.
		Personnel Relationship	Not applicable.
		Business Relationship	Not applicable.
		Status as Related Party	Not applicable.

(10) Operating Results and Financial Position of the Said Company for the Past Three Years

Fiscal Year	Fiscal year ended March 31, 2024	Fiscal year ended March 31, 2025	Fiscal year ended March 31, 2026
Net Assets	6,578 thousand yen	19,941 thousand yen	25,238 thousand yen
Total Assets	136,852 thousand yen	175,060 thousand yen	225,679 thousand yen
Net Assets per Share	5,842 yen 57 sen	17,709 yen 94 sen	22,414 yen 19 sen
Net sales	282,373 thousand yen	461,174 thousand yen	527,787 thousand yen
Operating profit	(20,103) thousand yen	13,864 thousand yen	6,129 thousand yen
Ordinary profit	(18,178) thousand yen	13,562 thousand yen	8,560 thousand yen
Net Profit	(18,358) thousand yen	13,362 thousand yen	5,296 thousand yen
Earnings per Share	(16,303) yen 91 sen	11,867 yen 38 sen	4,704 yen 25 sen
Dividends per Share	-	-	-

Note 1: Amounts less than one thousand yen are rounded down.

Note 2: The business performance trends described above represent the operating results and financial position prior to the company split.

Note 3: choto Inc. has not been audited by an audit corporation.

4. Overview of the Business to be Acquired

The business to be acquired by the Company (the remaining business division) consists of the entire front-end development support

business operated by choto Inc. after the company split (a business that supports front-end development of websites and web applications using Next.js, React, etc., by participating in the client's development team). The operating results of the business to be acquired, as well as the items and amounts of assets and liabilities of the business to be acquired, are as shown in the table below.

Operating Results of the Business to be Acquired

Fiscal Year	Fiscal year ended March 31, 2026 (April 1, 2025 to March 31, 2026)	Fiscal year ending March 31, 2027 (Four months ended July 31, 2026) (April 1, 2026 to July 31, 2026)
Net sales	391,432 thousand yen	121,558 thousand yen
Gross profit	240,264 thousand yen	56,521 thousand yen
Operating profit	155,043 thousand yen	30,839 thousand yen

Items and Amounts of Assets and Liabilities of the Business to be Acquired (Trial calculation based on the book value as of July 31, 2026)

Category	Book Value
Current Assets	167,821 thousand yen
Non-current Assets	3,910 thousand yen
Total Assets	171,731 thousand yen
Current Liabilities	67,686 thousand yen
Non-current Liabilities	95,536 thousand yen
Total Liabilities	163,222 thousand yen
Net Assets	8,508 thousand yen

Note 1: The operating results are based on the income statement by business segment (front-end development support business) prepared by choto Inc. for this company split, and have not been audited by an audit corporation.

2. Regarding assets and liabilities, the actual amounts will be determined based on the book values as of the effective date of the company split and the execution date of the share transfer.

3. Figures less than one thousand yen are rounded down, so totals may not match.

５． Number of shares acquired, acquisition cost, and status of share ownership before and after acquisition

(1)	Number of shares held before the change	0 shares (Number of voting rights: 0) (Percentage of voting rights held: 0.0%)
(2)	Number of shares acquired	1,126 shares (Number of voting rights: 1,126)
(3)	Acquisition cost	The acquisition cost is expected to be equivalent to 15% or more of the Company's net assets. However, it will not be disclosed due to discussions with and strong requests from the six parties from whom the shares are being acquired, which consist of three individual major shareholders, one corporation, and two investment limited partnerships of choto Inc. To ensure fairness and appropriateness, we have conducted an appropriate share price valuation by a third-party organization and verified the reasonableness of the amount.
(4)	Number of shares held after the change	1,126 shares (Number of voting rights: 1,126) (Percentage of voting rights held: 100.0%)

6. Schedule

(1)	Date of Board of Directors resolution	October 30, 2026
(2)	Date of conclusion of share transfer agreement	October 30, 2026
(3)	Effective date of the incorporation-type company split	December 1, 2026 (planned)
(4)	Date of execution of share transfer	December 1, 2026 (planned)

7. Future Outlook

As a result of this share acquisition, choto Inc. is scheduled to become a consolidated subsidiary of the Company on December 1, 2026. The amount of goodwill and other items arising from this share acquisition are currently under review. We expect the impact of this matter on the Company's consolidated financial results for the fiscal year ending June 30, 2027, to be minor, but we will promptly announce any matters that should be disclosed in the future.

End