Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 13, 2026

Company name: Future Innovation Group, Inc.
Name of representative: MURAI Yuji, President and CEO (Securities code: 4392; TSE Prime Market, Fukuoka Stock Exchange)
Inquiries: KIBE Kazuhisa, Director and Managing Executive Officer (Telephone: +81-97-576-8730)

Notice Concerning Intra-Group Reorganization (Absorption-Type Company Split and Absorption-Type Merger between Consolidated Subsidiaries)

Future Innovation Group, Inc. (hereinafter, the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held today, to carry out (i) an absorption-type company split (hereinafter, the "Absorption-Type Company Split"), under which part of the business of KTS Co., Ltd. (hereinafter, "KTS"), a wholly owned subsidiary of the Company, will be succeeded to by REALIZE ONE Co., Ltd. (hereinafter, "REALIZE ONE"), a subsidiary of Realize Inc. (hereinafter, "REALIZE"), which is also a wholly owned subsidiary of the Company, and (ii) an absorption-type merger (hereinafter, the "Absorption-Type Merger"), in which Mobile Create Co., Ltd. (hereinafter, "Mobile Create"), a wholly owned subsidiary of the Company, will be the surviving company, and Tran Corporation (hereinafter, "Tran") and M.R.L Co., Ltd. (hereinafter, "M.R.L"), both subsidiaries of Mobile Create, will be the absorbed companies (hereinafter, the Absorption-Type Company Split and the Absorption-Type Merger are collectively referred to as the "Reorganization").
In conjunction with the Reorganization, the Company also resolved to transfer all shares held in KTS and PrimeCast Co.,Ltd. (hereinafter, "PrimeCast"), a wholly owned subsidiary of the Company, to Mobile Create (hereinafter, the "Share Transfer"), thereby making both companies subsidiaries of Mobile Create.
REALIZE ONE is a subsidiary established by REALIZE with a view to developing a business focused on manufacturing.
As the Reorganization will be carried out among companies within the Group that are in a 100% ownership relationship, certain disclosure items and details have been omitted.

1. Purpose of the Intra-Group Reorganization

The Group operates businesses in two reporting segments: the IoT & Payment segment and the Robotics &

Automation segment.

To date, KTS has engaged in the hotel multimedia systems business and the electronic circuit board and mechatronics equipment manufacturing business, which differ in terms of business fields and characteristics. The Company has decided to reorganize the businesses and organizational structure within the Group to clarify the positioning of each business and the roles of Group companies, and to establish a business structure that is centered on Mobile Create for the IoT & Payment business and REALIZE for the Robotics & Automation business, going forward.

Through the Reorganization, the Group aims to enhance the competitiveness of each business and achieve sustainable growth and higher corporate value, by organizing and consolidating the businesses and management resources in each business segment, strengthening cooperation among Group companies, accelerating decision-making, and improving the efficiency of business operations.

2. Overview of the Intra-Group Reorganization

(1) Absorption-Type Company Split

The Company will carry out an absorption-type company split under which KTS will be the splitting company and REALIZE ONE will be the succeeding company, with KTS's electronic circuit board and mechatronics equipment manufacturing operations to be succeeded to by REALIZE ONE.

Overview of the Companies Involved

		Splitting company	Succeeding company
(1)	Name	KTS Co., Ltd.	REALIZE ONE Co., Ltd.
(2)	Address	5004-100, Yamagamachi Minamihata, Kitsuki-shi, Oita, Japan	5004-100, Yamagamachi Minamihata, Kitsuki-shi, Oita, Japan
(3)	Name and title of representative	MIZUKURE Kimiaki, President and CEO	IMAYAMA Setsuharu, President and CEO
(4)	Business details	Hotel multimedia systems business, electronic circuit board and mechatronics equipment manufacturing business, etc.	Electronic circuit board and mechatronics equipment manufacturing business, etc.
(5)	Capital	JPY 98 million	JPY 10 million
(6)	Date of establishment	February 27, 1981	October 26, 2026
(7)	Number of issued shares	9,800 shares	200 shares
(8)	Fiscal year-end	December	December
(9)	Major shareholders and shareholding ratios	Future Innovation Group, Inc. (100%)	Realize Inc. (100%)
(10)	Financial position and operating results for the most recent fiscal year (fiscal year ended December 31, 2025)		
Net assets		JPY 503 million	-
Total assets		JPY 2,006 million	-
Net assets per share		JPY 51,400.86	-
Net sales		JPY 2,420 million	-
Operating profit (loss)		JPY (46) million	-

Ordinary profit (loss)	JPY (56) million	-
Profit (loss)	JPY (63) million	-
Basic earnings (loss) per share	JPY (6,437.84)	-

(2) Absorption-Type Merger

The Company will carry out an absorption-type merger in which Mobile Create will be the surviving company and Tran and M.R.L will be the absorbed companies.

Overview of the Companies Involved

	Surviving company	Absorbed company	Absorbed company
(1) Name	Mobile Create Co., Ltd.	Tran Corporation	M.R.L Co., Ltd.
(2) Address	2-5-60, Higashiomichi, Oita-shi, Oita, Japan	Gotenyama Trust Tower 9th Floor, 4-7-35 Kitashinagawa, Shinagawa-ku, Tokyo, Japan	2-5-60, Higashiomichi, Oita-shi, Oita, Japan
(3) Name and title of representative	MURAI Yuji, President and CEO	UENO Nobutaka, President and CEO	NAGAMATSU Kazuya, President and CEO
(4) Business details	Development, sales, operation, and maintenance of mobile communication networks utilizing mobile telecommunications infrastructure (MVNO business) and mobile management systems utilizing GPS	Sightseeing taxi and bus business, and dispatch center business	Rental and leasing of Mobile Create products
(5) Capital	JPY 300 million	JPY 70 million	JPY 20 million
(6) Date of establishment	December 27, 2002	October 24, 2014	June 30, 2010
(7) Number of issued shares	23,157,600 shares	1,200 shares	400 shares
(8) Fiscal year-end	December	December	December
(9) Major shareholders and shareholding ratios	Future Innovation Group, Inc. (100%)	Mobile Create Co., Ltd. (100%)	Mobile Create Co., Ltd. (100%)
(10) Financial position and operating results for the most recent fiscal year (fiscal year ended December 31, 2025)			
Net assets	JPY 3,532 million	JPY 86 million	JPY 89 million
Total assets	JPY 5,050 million	JPY 99 million	JPY 97 million
Net assets per share	JPY 152.52	JPY 71,710.12	JPY 222,884.41
Net sales	JPY 5,477 million	JPY 210 million	JPY 62 million
Operating profit	JPY 695 million	JPY 4 million	JPY 16 million

Ordinary profit	JPY 699 million	JPY 4 million	JPY 16 million
Profit	JPY 692 million	JPY 3 million	JPY 10 million
Basic earnings per share	JPY 29.92	JPY 3,140.92	JPY 26,675.83

3. Schedule

(1)	Date of Board of Directors' resolution	November 13, 2026
(2)	Date of execution of the Absorption-Type Company Split agreement	November 13, 2026
(3)	Date of execution of the Absorption-Type Merger agreement	November 13, 2026
(4)	Date of execution of the Share Transfer agreement	November 13, 2026
(5)	Effective date of agreements and date of the share transfer	January 1, 2027

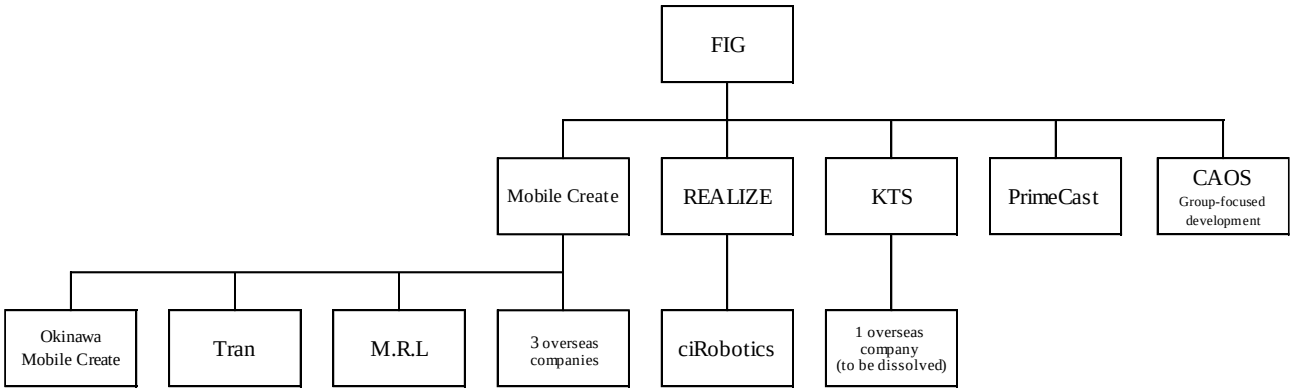
4. Future Outlook

As the Reorganization will be carried out among companies within the Group that are in a 100% ownership relationship, its impact on the Company's full-year consolidated financial results for the fiscal year ending December 31, 2026 will be minimal. If any matters that require disclosure arise in the future, the Company will announce them promptly.

[Comparison of Group Structures Resulting from the Reorganization, etc.]

Comparison of the Group Structure at the End of the Third Quarter of FY2026 and After the Reorganization

(Before the Change)



(After the Change)

