



February 27th, 2026

Dear everyone.

2-15-1, Shibuya, Shibuya district, Tokyo
S o f t c r e a t e h o l d i n g s C o .
Chair, Representative Director
M a s a r u H a y a s h i
(Code No : 3371 TSE Prime)
C o n t a c t i n f o r m a t i o n :
Director and Managing Executive Officer Jun Sato
Tell : 03-3486-0606 (representative)
(URL <https://www.softcreate-holdings.co.jp/>)

**Notice about acquiring (consolidating) MGR, Inc.'s stock,
disposing of treasury stock by third party allocation**

We presented acquiring a part of issued stocks of MGR, Inc. in "Notice about starting to consider acquiring MGR, Inc.'s issued stock" on 17th November 2025, however, we inform you deciding contracting Stock Purchase Agreement with MGR, Inc. and consolidating it, disposing of treasury stock by third party allocation as a part of price of the acquiring stock (below disposition of treasury stock) in board of director's meeting of today.

Note

I. Outline of acquiring the stocks (consolidating)

1. Reasons for acquiring stocks

Backgrounded continuous change and expansion in e-commerce market, our group placed e-commerce solution service, mainly "ecbeing", e-commerce constructing package, as strategic business area, promoted business expansion concentrated in e-commerce solution business, built business basis of higher profit, aimed to become superior company developing stably.

MGR, Inc. is a company that develops and operates "MGR", application marketing platform. "MGR" is hybrid-type platform that has high flexibility and expansibility to support developing, operating, analyzing of mobile application, integrates customer data of off-site, online, etc. obtaining through application, supports achievement of 1 to 1 marketing by utilizing data, promotes OMO of merchandiser and retailer, has one support system from development, operating to analyze mobile application.

In connection with those capital and business alliance, ecbeing corp., our consolidated subsidiary, retains 5% of MGR, Inc.'s issued stocks however, we determined to consolidate MGR, Inc. by acquiring 75% of MGR, Inc.'s issued stocks in board of director's meeting on February 27th 2026, enabling us to expand services and business areas by strengthening basis of channel, realize more expansion of business and profitability of our group.

Also, in relation with that consolidation, we allocate our stocks to Mr. Kentaro Tashiro, executive of MGR, Inc., and Orange Co., his asset management firm, to become our shareholders, enables us to improve company's value by enhancing consciousness of participation to management and dedicating to expand performance, we dispose treasury stock to him by third party allocation.

2. Outline of changing subsidiary (MGR, Inc.)

(1)	n a m e	MGR, Inc.
(2)	a d d r e s s	ROOM706 FPG links KYOBASHI, 2-7-8 Kyobashi, Chuo-ku, Tokyo

(3)	representative	Representative, Kentaro Tashiro																
(4)	business	Develop, operate of “MGR,” application marketing platform																
(5)	capital	100,000,000 yen																
(6)	Founded date	June 1 st , 2007																
(7)	Major shareholders and their ratio	<table border="0"> <tr> <td>Orange Co.</td> <td>37.1%</td> </tr> <tr> <td>Kentaro Tashiro</td> <td>14.9%</td> </tr> <tr> <td>XTech No.1 investment limited partnership</td> <td>12.8%</td> </tr> <tr> <td>Global brain No.7 investment limited partnership</td> <td>9.0%</td> </tr> <tr> <td>Nissay Capital No.10 investment limited partnership</td> <td>6.0%</td> </tr> <tr> <td>ECBEING CORP.</td> <td>5.0%</td> </tr> <tr> <td>Other individual shareholders 16 people</td> <td>14.9%</td> </tr> </table>			Orange Co.	37.1%	Kentaro Tashiro	14.9%	XTech No.1 investment limited partnership	12.8%	Global brain No.7 investment limited partnership	9.0%	Nissay Capital No.10 investment limited partnership	6.0%	ECBEING CORP.	5.0%	Other individual shareholders 16 people	14.9%
Orange Co.	37.1%																	
Kentaro Tashiro	14.9%																	
XTech No.1 investment limited partnership	12.8%																	
Global brain No.7 investment limited partnership	9.0%																	
Nissay Capital No.10 investment limited partnership	6.0%																	
ECBEING CORP.	5.0%																	
Other individual shareholders 16 people	14.9%																	
(8)	Relationship between issued company	Capital	It has connection with ecbeing corp., our consolidated subsidiary.															
		Personnel	No applicable.															
		Business	No applicable.															
(9)	Operating performance and financial condition in last 3 years			(unit : million yen)														
	Fiscal year end	May, 2025	May, 2024	May, 2023														
	Net asset	237	106	93														
	Total asset	575	373	283														
	Net assets per share(yen)	38.09	26.04	6.55														
	Sales revenue	704	629	599														
	Operating profit	33	14	0														
	Ordinary profit	31	13	2														
	Net income	31	12	2														
	Net income per share(yen)	2.05	0.90	0.14														
	Dividend per share	-	-	-														

3. Overview of the party for acquiring this stock

【Major shareholder 1】

(1)	name	Orange Co.						
(2)	address	1-15-9, Daita, Setagaya-ku, Tokyo						
(3)	representative	President, Kentaro Tashiro						
(4)	business	Manage assets of representative						
(5)	capital	880,000 yen						
(6)	Founded date	April 15 th , 2019						
(7)	Net asset	107,066 yen						
(8)	Total asset	14,797,066 yen						
(9)	Major shareholders and their ratio	<table border="0"> <tr> <td>Kentaro Tashiro</td> <td>87.5%</td> </tr> <tr> <td>Other individual shareholders 1 person</td> <td>12.5%</td> </tr> </table>			Kentaro Tashiro	87.5%	Other individual shareholders 1 person	12.5%
Kentaro Tashiro	87.5%							
Other individual shareholders 1 person	12.5%							
(10)	Relationship between issued company	capital	No applicable.					
		personnel	No applicable.					
		business	No applicable.					
		Related party	No applicable.					

【Major shareholder 2】

(1)	name	Kentaro Tashiro
(2)	address	According to Confidentiality Obligation, we do not disclose it.
(3)	Relationship between	No applicable.

issued company	
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【Major shareholder 3】

(1) name	XTech No.1 investment limited partnership	
(2) address	Third floor Tokyo Tatemono Yaesu Sakura-doori building. 1-5-20, Yaesu, Chuo-ku, Tokyo	
(3) Founded basis	Limited Partnership Act for Investment	
(4) Founded purpose	Venture capital fund, investing in start-ups	
(5) Founded date	June 28 th , 2018	
(6) contribution	About 5,200 million yen	
(7) Contributor and ratio	No disclosure	
(8) Executive member	name	XTech No.1 limited partnership
	address	Third floor Tokyo Tatemono Yaesu Sakura-doori building, 1-5-20, Yaesu, Chuo-ku, Tokyo
	representative	Representative, Shinichi Saijo
	business	Manage, operate of venture capital fund
	capital	—
(9) Domestic agent	name	No applicable.
	address	No applicable.
	representative	No applicable.
	business	No applicable.
	capital	No applicable.
(10) Relationship between issued company	With the fund	No applicable.
	With executive member	No applicable.
	With domestic agent	No applicable.

【Major shareholder 4】

(1) name	Global brain No.7 investment limited partnership	
(2) address	Nihon Seimei Marunouchi build,1-6-6, Marunouchi, Chiyoda-ku, Tokyo	
(3) Founded basis	Limited Partnership Act for Investment	
(4) Founded purpose	Invest in renovative IT venture companies, leading global market	
(5) Founded date	January 1 st , 2019	
(6) contribution	About 40 billion yen	
(7) Contributor and ratio	No disclosure	
(8) Executive member	name	Global Brain Corporation
	address	10-11, Sakuragaoka-cho, Shibuya-ku, Tokyo
	representative	President, Yasuhiko Yurimoto
	business	investment business
	capital	100 million yen
(9) Domestic agent	name	No applicable.
	address	No applicable.
	representative	No applicable.
	business	No applicable.
	capital	No applicable.
(10) Relationship between	With the fund	No applicable.

issued company	With executive member	No applicable.
	With domestic agent	No applicable.

【Major shareholder 5】

(1) name	Nissay Capital No.10 investment limited partnership	
(2) address	Yusen building, 2-3-2, Marunouchi, Chiyoda-ku, Tokyo	
(3) Founded basis	Limited Partnership Act for Investment	
(4) Founded purpose	Invest, support voluntary to various companies, start-ups and early stage, having growth and competitive power.	
(5) Founded date	December 2 nd , 2019	
(6) contribution	About 10 billion yen	
(7) Contributor and ratio	No disclosure.	
(8) Executive member	name	NISSAY CAPITAL CO., LTD.
	address	Yusen building, 2-3-2, Marunouchi, Chiyoda-ku, Tokyo
	representative	President, Tetsuya Adachi
	business	Investment business
	capital	3 billion yen
(9) Domestic agent	name	No applicable.
	address	No applicable.
	representative	No applicable.
	business	No applicable.
	capital	No applicable.
(10) Relationship between issued company	With the fund	No applicable.
	With executive member	No applicable.
	With domestic agent	No applicable.

※We will obtain stocks from above major shareholders and other 16, in total 21 people.
(No capital, personnel or business issues with 16 undisclosed shareholders.)

4. Condition of number of stocks, acquiring stock price, owning stocks obtaining before and after

(1) Number of stocks before changing	Common stock 754,789 shares (number of voting right : 754,789) (ratio of voting rights : 5.0%) ※It is indirect ownership by our wholly-owned subsidiary, ebeing.	
(2) Number of acquiring stocks	Common stock : 7,120,842 shares Class A Preferred Stock : 1,450,000 shares Class B Preferred Stock : 2,273,000 shares Series B1 Preferred Stock : 478,000 株 (number of voting right : 11,321,842) (ratio of voting rights : 75.00%)	
(3) Acquisition price	Stock acquisition fee	1,879 million yen
	Advisory fee, etc. (estimated)	12 million yen.
	Total (estimated)	1,891 million yen

(4) Number of stocks after changing	12,076,631 shares (number of voting right : 12,076,631) (ratio of voting rights : 80.00%) ※It contains indirect ownership by wholly-owned subsidiary, ebeing
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Note: Advisory fee, etc. is cost related to acquisition of this stock.

5. Schedule

(1)	Board of Directors resolution date	February 26 th , 2026
(2)	Agreement date for acquiring it	February 26 th , 2026
(3)	Execution date	March 31 st , 2026 (Planned)

7. Prospective view

As a result of this acquisition, MGR, Inc. will become our consolidated subsidiary, starting 4th quarter for the fiscal year ending March 31, 2026. Also, we consider the impact to our consolidated performance for the fiscal year ending March 31, 2026, is remote.

II. Outline of disposition

1. Outline of disposition

(1)	D u e d a t e	March 31 st , 2026
(2)	Number of stocks	Common stock 185,700 shares
(3)	Dispose price	2,042 yen per 1 share
(4)	Financing cost	379,199,400 yen
(5)	how offer, dispose (dispose to)	By third party allocation (Orange Co. : 99,300 shares, Kentaro Tashiro: 86,400 shares)
(6)	o t h e r s	Above number presupposes the occurrence of submission of Securities registration statement based on Financial Instruments and Exchange Act.

2. Purpose, reasons for disposition

As noted above " I. 1. Reasons for acquiring stocks", we obtained 75.0% of MGR, Inc.'s issued stocks, consolidated it as our subsidiary, however, we allocate our stocks to Mr. Kentaro Tashiro, executive of MGR, Inc., and Orange Co., his asset management firm, to become our shareholders, enables us to improve company's value by enhancing consciousness of participation to management and dedicating to expand performance, we dispose treasury stock to him by third party allocation.

3. Amount of financing, purpose, prospective expenditure timing

(1) Amount of financing

Whole disposition amount	Estimated issue expense	Estimated net amount
379,199,400 yen	3 million yen	376,199,400 yen

Note: Estimated issue expense is sum of commission to brokerage and shareholder registry administrator.

(2) Specific purpose of financing

This disposition is not aim to financing, but it relates to consolidating by acquiring MGR Inc.'s stock, and we allocate our stocks to Mr. Kentaro Tashiro, executive of MGR, Inc., and Orange Co., his asset management firm, to become our shareholders, enables us to improve company's value by enhancing consciousness of participation to management and dedicating to expand performance, we will appropriate it to decreasing working capital by acquiring this stocks. As of estimated net amount above, 376,199,400 yen, we will appropriate it to portion of decreasing working capital, causing by

acquiring MGR, Inc.'s stocks on March 31st, 2026.

4. Approach to reasonable use of funds

As noted above "3. Amount of financing, purpose, prospective expenditure timing (2) Specific purpose of financing", this disposition do not aim for financing, there is no applicable matter.

5. Reasonableness of disposition conditions etc.

(1) Calculated basis of payment amount, specific containing

About the disposal price, consequence of negotiation with disposal party, we determined 2,042yen, closing price of our common stock in Tokyo Stock Exchange as of board of director meeting's issuance before date, February 25th, 2026. The reason we put closed price as the business day before the date of the Board of Directors' resolution as basis price is it is market price just before that, objective and reasonable as a basis of calculation. Those disposition price is a 0.05%(rounded off to 1 decimal place) **【premium/discount】** to 2,043 yen (fractions smaller than a yen omitted), average closing price of a latest month from the business day before the date of the Board of Directors' resolution, a 2.53% **【premium/discount】** to 2,162 yen of 3 latest month, a 5.55% **【premium/discount】** to 2,162 yen of 6 latest month. Also, we consider the disposal price is reasonable, based on "Guidelines for Handling Third-Party Allotment of Shares" issued by Japan Securities Dealers Association (JSDA), not especially profitable for allocation party. Moreover, as the disposal price above noted is not applicable to specific profitable disposal price but legitimate, opined by our audit committee.

(2) Reasons why we consider the number of disposition and scope of dilution is reasonable

Number of treasury stocks to be disposed of is 27,550,278stocks, ratio to our total issued stocks, 27,550,278 stocks, as of December 31st, 2025, is 0.67% (rounded off to 2 decimal place), and to total voting right, 250,295, is 0.74%, it may happen a certain dilution. However, in consequence of letting allocation party have our stock, we consider it leads to improving desire, morale and achieving our group's performance surely by sharing gains and losses as shareholder and representative, improving company's value, judging the number of disposition and scope of dilution is reasonable.

6. Chosen reasons of disposition party, etc.

(1) Outline of disposition party

(1) n a m e	Kentaro Tashiro
(2) a d d r e s s	Setagaya-ku, Tokyo
(3) o c c u p a t i o n	Representative of MGR, Inc.
(4) Relationship between issued company	No matters issued in capital, personnel, business. Also, between related party of us and this person, no matters issued.

(1) n a m e	Orange Co.
(2) a d d r e s s	1-15-9, Daita, Setagaya-ku, Tokyo
(3) r e p r e s e n t a t i v e	President, Kentaro Tashiro
(4) b u s i n e s s	Manage assets of representative
(5) c a p i t a l	880,000 yen
(6) F o u n d e d d a t e	April 15 th , 2019
(7) Total number of issued stocks	88 stocks
(8) F i s c a l y e a r e n d	July 31 st
(9) Number of employees	0 people (excluding executives)
(10) M a j o r c u s t o m e r s	No applicable

(11)	M a i n b a n k	Sumitomo Mitsui Banking Corporation		
(12)	Major shareholders and their ratio	Kentaro Tashiro		87.5%
		Other individual shareholders 1 person		12.5%
(13)	Relationship between issued company	c a p i t a l	No applicable.	
		p e r s o n n e l	No applicable.	
		b u s i n e s s	No applicable.	
		Related party	No applicable.	
(14)	Operating performance and financial condition in latest 3 years			
	FY end	July 2023	July 2024	July 2025
	N e t a s s e t s	362,953 yen	237,953 yen	107,066 yen
	T o t a l a s s e t	14,982,953 yen	14,927,953 yen	14,797,066 yen
	Net assets per share	4,124 yen	2,704 yen	1,217 yen
	S a l e s r e v e n u e	0 yen	0 yen	0 yen
	Operating profit	55,000 yen	55,000 yen	60,940 yen
	Ordinary profit	55,000 yen	55,000 yen	60,878 yen
	N e t i n c o m e	125,000 yen	125,000 yen	130,887 yen
	Net income per share	1,420 yen	1,420 yen	1,487 yen
	Dividend per share	0 yen	0 yen	0 yen

Besides, we confirm disposition parties are unrelated to anti-social forces, and we are assured it is not and unrelated to anti-social forces by disposition parties, also we confirm disposition parties, and those executives are unrelated to anti-social forces by searching articles of past newspapers and Internet.

According to above, we submit another confirmation of those to Tokyo Stock Market.

(2) Chosen reasons of disposition party

Please refer to above “2. Purpose, reasons for disposition” .

(3) Retaining policy of disposition party

We confirmed orally that disposal party will retain our stock obtained from disposition of treasury stock, below described “the stock”, for medium and long-term, also with regard to Stock Purchase Agreement, including transferring it in stock market, we agree not to transfer, provide security, and dispose all or part of the stock until 2 years after payment date of the stock. Besides if it transfers all or part of the stock 2 years after payment date of the stock, we will contract commitment letter with disposition party that we make report of the content for us in writing, report it to Tokyo Stock Market, make available for public inspection as soon as possible.

(4) Contents confirmed the existence of property for payment by disposal party

The planned disposal recipients will use the consideration for the Share Acquisition that the Company will pay to each of the disposal parties on the payment date (March 31, 2026) as part of the funds for the Disposal of Treasury Stock, and the Company has determined that there will be no problems with the assets required to pay the total amount to be paid for the Shares.

7. Major shareholders and their ratio after disposition

Before disposition (September 30 th , 2025)		After disposition	
teosystem. corp.	27.92 %	teosystem. corp.	27.63%
The Master Trust Bank of Japan, Ltd.	5.92%	The Master Trust Bank of Japan, Ltd.	6.79%
BIPRPGY Inc.	5.24%	BIPRPGY Inc.	5.18%

OBIC BUSINESS CONSULTANTS CO., LTD.	5.18%	OBIC BUSINESS CONSULTANTS CO., LTD.	5.12%
STATE STREET BANK AND TRUST COMPANY 505044 (agent: Mizuho Bank, Ltd.)	4.02%	STATE STREET BANK AND TRUST COMPANY 505044 (agent: Mizuho Bank, Ltd.)	4.37%
Masaru Hayashi	3.41%	Masaru Hayashi	3.53%
Masaya Hayashi	3.36%	Masaya Hayashi	3.37%
Muneharu Hayashi	3.23%	Muneharu Hayashi	3.32%
MSIP CLIENT SECURITIES (agency: Mitsubishi UFJ Morgan Stanley Securities Co. Ltd.)	1.97%	MSIP CLIENT SECURITIES (agency: Mitsubishi UFJ Morgan Stanley Securities Co. Ltd.)	1.97%
Custody Bank of Japan, Ltd. (Trust)	1.70%	Custody Bank of Japan, Ltd. (Trust)	1.52%

- ① Those before disposition is based on Shareholder Register on December 31st, 2025.
- ② Although we own 2,514,688 shares of treasury stock on December 31st, 2025, we exclude it from those above before disposition. Also, we will have 2,328,988 shares after disposition, excluding it from those above.
- ③ The ratio of the number of voting rights held to the total voting rights after the allotment is calculated using the total number of voting rights (252,152 units) as the denominator, which is the total number of voting rights as of December 31, 2025 (250,295 units) plus the number of voting rights (1,857 units) that will increase if all the planned allotment through the Third-Party Allotment is paid for.
- ④ The ratio of the number of voting rights held to the total number of voting rights and the ratio of the number of voting rights held to the total number of voting rights after allocation are rounded down to two decimal places.

8. Prospection

We consider that impacts for our consolidated performance on March 2026, by the disposition of treasury stocks, are remote.

9. Matters relating to Code of Conduct

Because this third party allocation is ①dilutive rate is below 25%, ②not for changing controlling shareholders, we need not obtain opinion from independent third party and confirm intention by stockholders, those stated “Observance of third-party allocation” in article 432 of listing rules set by Tokyo Stock Exchange.

10. Condition of operating performance and equity finance in last 3 years

(1) Operating performance, consolidated, in last 3 years (unit: million)

	March 2025	March 2024	March 2023
Consolidated revenue	30,951	27,912	24,253
Consolidated operating profit	5,497	5,169	4,322
Consolidated ordinary profit	5,764	5,355	4,489
Net income attributed to owners of parent	3,547	3,257	2,738
Consolidated net income per share (yen)	141.93	129.89	108.68
Dividend per share(yen)	55.00	48.00	50.00
Consolidated net asset per share (yen)	836.23	741.49	600.51

(2) Number of issued stocks and dilutive stocks at the representative (December 31st, 2025)

	Number of shares	Ratio to issued stock
I s s u e d s t o c k	27,550,278 shares	100.00%
dilutive stock at present conversion price (strike price)	1,181,400 shares	4.28%

Note: 1. Dilutive stock above noted is caused by stock option.

(3) Condition of latest stock price

① in last 3 years

	March 2023	March 2024	March 2025
Opening price	4,645 yen	1,838 yen	1,857 yen
Highest price	4,960 yen	1,989 yen	2,378 yen
Lowest price	2,861 yen	1,527 yen	1,369 yen
Closing price	3,622 yen	1,863 yen	1,967 yen

※We split our stock 1 for 2 in April 1st, 2023.

② in last 6 months

	September	October	November	December	January	February
Opening price	2,311 yen	2,214 yen	2,133 yen	2,095 yen	2,160 yen	2,100 yen
Highest price	2,423 yen	2,301 yen	2,200 yen	2,199 yen	2,245 yen	2,198 yen
Lowest price	2,309 yen	2,088 yen	2,012 yen	2,015 yen	2,047 yen	1,962 yen
Closing price	2,342 yen	2,133 yen	2,174 yen	2,158 yen	2,074 yen	2,042 yen

Note: Above stock price on February, 2026 is as of February 25th, 2026.

③ stock price in one business day before issuance resolution date

	February 25 th , 2026
Opening price	2,020 yen
Highest price	2,050 yen
Lowest price	2,004 yen
Closing price	2,042 yen

(4) Equity finance in last 3 years

<9th issuance stock warrant by third party allocation>

Allocate date	June 17 th , 2022
Issued warrant	2,606
Issue price	Free grant
Allocation to	Our executive 2 members Our employee 8 members Director in subsidiary 3 members Executive in subsidiary 12 members Employee in subsidiary 167 members
Issued stock when offering	27,550,278 shares
Dilutive stock causing offering	521,200 shares
Exercise condition	Exercised shares : 0 share (Remained warrants: 2,606, exercised price: 1,959 yen)
financing amount (estimated net)	—
Financing purpose at	It is not for financing but to improve company value by enhancing

the issuance	contribution and morale for increasing our performance.
Allocation condition	No allocation issued.

11. Summary of disposition

(1) Type, amount of stock	Common stock 185,700 shares
(2) Price	2,042 yen per share
(3) Total amount	379,199,400 yen
(4) procedure	By using third party allocation.
(5) Disposing to	<p>Name: Orange Co. Address: 1-15-1, Daita, Setagaya-ku, Tokyo Representative: Kentaro Tashiro Disposing number of stocks and kind: 99,300 stocks</p> <p>Name: Kentaro Tashiro Address: Setagaya-ku, Tokyo Occupation: MGR, Inc. representative Disposing number of stocks and kind: 86,400 stocks</p>
(6) Due date	March 31st, 2026
(7) others	For this disposition, we submitted registration statement in accordance with Financial Instruments and Exchange Act.

End of document