

Note: M&A Capital Partners Co., Ltd. provides this translation for reference and convenience purposes only. In the event of any discrepancy between this translation and the Japanese original, the latter shall prevail.



September 30th, 2025

To all shareholders, M&A Capital Partners Co., Ltd.

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Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

We hereby announce that M&A Capital Partners Co., Ltd. has resolved, at the Board of Directors meeting held today, to adopt the International Financial Reporting Standards (IFRS) voluntarily. This adoption will replace the current Japanese Generally Accepted Accounting Principles (Japanese GAAP). The decision was made with the aim of enhancing the international comparability of its financial information and related aspects.

(Reference) Planned disclosure schedule for voluntary adoption of IFRS

| Disclosure Period | Document | Accounting Standard |
|-------------------|---------------------------------------------|---------------------|
| October 2025 | FY2025/9 Financial Results Summary (Note 1) | Japanese GAAP |
| November 2025 | FY2025/9 Consolidated Financial Statements | Japanese GAAP |
| December 2025 | FY2025/9 Annual Securities Report (Note 2) | IFRS |

Note 1: The consolidated earnings forecast for FY2026/9 is scheduled to be disclosed under IFRS.

Note 2: Following the submission of the FY2025/9 Annual Securities Report, we plan to release the FY2025/9 Financial Results Summary prepared under IFRS.

End of notice.