



August 8, 2025

Company Name: GMO Financial Gate, Inc
 Representative: Kentaro Sugiyama, President & Chief Executive Officer
 (Stock code: 4051 TSE Prime Market)
 Contact: Tomoki Tamai, Director
 Corporate Support Division Executive Officer
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Notice Regarding Succession of Rights and Obligations Through Company Split (Simplified Absorption-Type Company Split)

GMO Financial Gate Inc (“Company”) announces that it has decided at the Board of Directors meeting held on August 8, 2025 to succeed the rights and obligations related to the restaurant operation support/mobile ordering business (“Target Business”) which is currently operated by TakeMe Co., Ltd. (“TakeMe”) through a company split with the effective date scheduled to be October 1, 2025 (“Company Split”).

Certain items and details have been omitted from this disclosure since the Company Split is expected to result in an increase or decrease in total assets of the Company of less than 10% of net assets as of the last day of the previous fiscal year and an increase or decrease in revenue of the Company of less than 3% of revenue for the previous fiscal year. The Company Split is subject to conclusion of contracts necessary for us to operate the Target Business.

1. Purpose of the Company Split

The Company provides a face-to-face payment service mainly in the cashless payment market. The environment surrounding merchants to whom we provide the face-to-face payment service is constantly changing, and accordingly, we recognize that adapting to new payment methods, improving service quality through entry into new business domains, and expanding our service offering are key challenges.

We will integrate the products and insights that TakeMe has accumulated, and aim to flexibly respond to changes in the business environment we are facing and further advance our cashless platform. In doing so, we seek to enhance the value of services offered to our member merchants and also drive our medium- to long-term corporate value.

2. Summary of the company split

(1) Schedule of the company split

| | |
|--|-----------------------------|
| Date of resolution by the Board of Directors | August 8, 2025 |
| Contract date | August 8, 2025 |
| Effective date | October 1, 2025 (scheduled) |

The Company Split is regarded as a simplified company split, both under Article 796, Paragraph 2 of the Companies Act at Company and under Article 784, Paragraph 2 of the Companies Act at TakeMe. Accordingly, no approval by the General Meeting of Shareholders will be required at either company.

(2) Method of the company split

This is an absorption-type company split with TakeMe as the splitting company and the Company as the successor company.

(3) Details of allotment related to the company split

The Company will pay TakeMe 130 million yen in the Company Split.

(4) Handling of stock acquisition rights and bonds with stock acquisition rights associated with the company split

Not applicable

Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purpose. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

- (5) Increase or decrease in capital stock due to the company split
There will be no change in the Company's capital stock as a result of the Company Split.
- (6) Rights and obligations to be succeeded by the successor company
The Company will succeed the rights and obligations held by TakeMe in relation to the Target Business, as specified in the company split agreement.
- (7) Expected fulfillment of obligations
The Company has determined that there will be no issues with its ability to fulfill obligations that it would bear as a result of the Company Split.

3. Basis of allotment related to the company split

The Company and TakeMe have reached an agreement on the allotment related to the Company Split above as a result of sincere discussions between the two companies on a comprehensive consideration of revenue and future outlook of the Target Business to be split off from TakeMe in the Company Split. The impact of the Company Split on the Company's consolidated financial results will be insignificant.

4. Overview of the companies involved in the company split

| | Successor company (as of March 31, 2025) | | Splitting company (as of March 31, 2025) | |
|---|--|--------|--|--------|
| (1) Name | GMO Financial Gate, Inc | | TakeMe Co., Ltd. | |
| (2) Location | 1-14-6, Dogenzaka, Shibuya-ku, Tokyo | | Cross Office Uchisaiwaicho #605, 1-18-6 Nishi Shinbashi, Minato-ku, Tokyo | |
| (3) Title and name of representative | Kentarō Sugiyama, President & CEO | | Lu Dong, CEO | |
| (4) Business description | Comprehensive face-to-face payment service | | Digital Payment Solutions Merchant DX Solutions Inbound DX Solutions | |
| (5) Capital stock | 1,638 million yen | | 20,000 thousand yen | |
| (6) Date of establishment | September 7, 1999 | | December 1, 2015 | |
| (7) Number of issued shares | 8,339,480 shares | | 91,343,065 shares | |
| (8) Fiscal year-end | September 30 | | March 31 | |
| (9) Major shareholders and shareholding ratio | GMO Payment Gateway, Inc | 56.97% | Shining Road Co., Ltd. | 45.30% |
| | Custody Bank of Japan, Ltd. (trust account) | 3.06% | Lu Dong | 7.77% |
| | JP MORGAN CHASE BANK 385840 | 2.81% | New Economy Ventures L.P. | 5.71% |
| | Keisuke Toyoyama | 2.61% | Tomoya Ikemoto | 2.54% |
| | THE BANK OF NEW YORK 133652 | 2.36% | Kotaro Chiba | 2.00% |
| | MSCO CUSTOMER SECURITIES | 1.84% | Daisuke Kitagawa | 1.67% |
| | INTERACTIVE BROKERS LLC | 1.33% | Hideko Yamamoto | 1.49% |
| | Akira Takano | 1.19% | P&E DIRECTIONS, INC. | 1.32% |
| | The Master Trust Bank of Japan, Ltd. (trust account) | 1.17% | Masahiro Takaoka | 1.25% |
| | KIA FUND F149 | 1.04% | Kazuo Hirasawa | 1.13% |

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| (10) Financial conditions and operating results for the most recent fiscal year | | | |
|---|--|--|--|
| Successor company | | Splitting company | |
| Fiscal Year | Fiscal Year Ended September 30, 2024 (Consolidated) (IFRS) | Fiscal Year | Fiscal Year Ended March 31, 2025 (Non-consolidated) (Japanese GAAP) |
| Revenue | 18,705 million yen | Revenue | 293,764 thousand yen |
| Operating profit (Δ =loss) | 1,531 million yen | Operating profit (Δ =loss) | Δ 98,079 thousand yen |
| Ordinary profit (Δ =loss) | - | Ordinary profit (Δ =loss) | Δ 107,124 thousand yen |
| Profit attributable to owners of parent (Δ =loss) | 1,013 million yen | Profit attributable to owners of parent (Δ =loss) | Δ 108,299 thousand yen |
| Total equity | 5,890 million yen | Total equity | Δ 615,730 thousand yen |
| Total assets | 14,206 million yen | Total assets | 280,985 thousand yen |
| Basic earnings per share (Δ =loss) | 121.99 yen | Basic earnings per share (Δ =loss) | Δ 6.74 yen |
| Equity attributable to owners of parent per share | 676.41 yen | Equity attributable to owners of parent per share | Δ 1.19 yen |

5. Overview of the business division to be succeeded

(1) Business description of the division to be succeeded

Mobile ordering business

(2) Operating results of the division to be succeeded

Net sales: 46,403 thousand yen (Fiscal year ended March 31, 2025)

(3) Items and amounts of assets and liabilities to be succeeded

The Company will succeed the assets, liabilities, and contractual rights related to this company split, as stipulated in the absorption-type company split agreement. As the expected value of the assets to be succeeded is immaterial and it is currently difficult to determine the exact amount, specific figures are omitted. In addition, no liabilities are expected to be succeeded.

6. Status after the company split

As a result of the Company Split, there will be no change in the name, location, title and name of the representative, business description, capital stock, or fiscal year-end of the Company.

7. Future outlook

The impact of the Company Split on the Company's consolidated financial results will be insignificant.

(Reference) Consolidated financial forecast for the fiscal year ending September 30, 2025 (announced on August 8, 2025) and consolidated financial results for the fiscal year ended September 30, 2024

| | Revenue | Operating Profit | Profit before Income taxes | Profit | Profit attributable to owners of parent | Basic earnings per share |
|---|-------------------|------------------|----------------------------|------------------|---|--------------------------|
| Consolidated financial forecast for the fiscal year ending September 30, 2025 | Mil Yen 17,700 | Mil Yen 2,220 | Mil Yen 2,208 | Mil Yen 1,456 | Mil Yen 1,477 | Yen 178.73 |
| Consolidated financial results for the fiscal year ended September 30, 2024 | 18,705 | 1,531 | 1,513 | 1,075 | 1,013 | 121.99 |