

News Release Dated April 17, 2026

Company name: Helios Techno Holding Co., Ltd.
Stock code: 6927
Stock exchange listing: Tokyo Stock Exchange, Standard Market
Representative: Yoshihisa Sato, President and Representative Director
Contact: Makoto Nakamura, Executive Officer and Manager of Corporate Planning Office
Tel: +81-3-6264-9510

**Notice Regarding Merger and Absorption of Wholly Owned Subsidiary
(Simplified/Short-form Merger)**

The Board of Directors of Helios Techno Holding Co., Ltd. approved a resolution today to merge with and absorb its wholly owned subsidiary Helios Techno Investments Co., Ltd. (“HTI”).

Some of disclosure items involving this merger have been omitted from this announcement because this is an absorption-type merger with a wholly owned subsidiary.

1. Purpose of merger

Helios Techno established wholly owned subsidiary HTI in July 2025 as a platform for the support of M&A activities. The addition of a subsidiary specializing in M&A was determined to be the most effective way to raise the speed of support for creating M&A strategies, complete M&A deals, and take actions for expanding the Helios Techno business portfolio. By providing this M&A support, HTI gives Helios Techno the capabilities needed to continuously examine M&A opportunities and complete these transactions. This merger is expected to further simplify the decision-making process used by the Helios Techno Group and make management more efficient. Furthermore, Helios Techno believes that the higher speed of management decisions, including for M&A activity, will produce numerous benefits.

2. Summary of merger

(1) Schedule

Date of resolution by the Board of Directors: April 17, 2026
Date of merger agreement: April 17, 2026
Date of merger: June 30, 2026 (tentative)

Note: This merger is a simplified merger for Helios Techno based on Article 796, Paragraph 2 of the Companies Act and a short-form merger for HTI based on Article 784, Paragraph 1 of the Companies Act. Accordingly, the merger will be implemented without obtaining the approval at the shareholders meetings of both companies for this agreement.

(2) Methods

An absorption-type merger between Helios Techno, which is the surviving company, and HTI, which will be dissolved

(3) Allocation of stock or cash for the merger

There are no allocations of stock or cash for this merger because Helios Techno holds all of HTI shares

(4) Treatment of share acquisition rights and bonds with share acquisition rights in association with the merger

Not applicable.

3. Profile of the merging companies (as of March 31, 2025)

	Surviving company	Dissolved company												
(1) Name	Helios Techno Holding Co., Ltd.	Helios Techno Investments Co., Ltd.												
(2) Location	1-11-10 Nihonbashi Bakurocho, Chuo-ku, Tokyo	1-11-10 Nihonbashi Bakurocho, Chuo-ku, Tokyo												
(3) Representative	Yoshihisa Sato, President and Representative Director	Masumi Nishida, President and Representative Director Kazutaka Mizuochi, Vice President and Representative Director												
(4) Business activities	Business management of all group companies as well as all incidental business activities as a holding company of the Helios Techno Group	Investment support for the Helios Techno Group												
(5) Share capital	2,133 million yen	25 million yen												
(6) Establishment	October 5, 1976	July 1, 2025												
(7) Number of shares issued	22,806,900 shares	2,500 shares												
(8) Fiscal year end	March 31	March 31												
(9) Major shareholders and shareholding ratio (excluding treasury shares)	<table border="0"> <tr> <td>NIPPON ACTIVE VALUE FUND PLC</td> <td>11.02%</td> </tr> <tr> <td>STATE STREET BANK AND TRUST COMPANY 505103</td> <td>8.18%</td> </tr> <tr> <td>MSIP CLIENT SECURITIES AVI JAPAN OPPORTUNITY TRUST PLC</td> <td>8.12%</td> </tr> <tr> <td>LNS MANAGEMENT PTE. LTD.</td> <td>5.54%</td> </tr> <tr> <td></td> <td>5.08%</td> </tr> </table>	NIPPON ACTIVE VALUE FUND PLC	11.02%	STATE STREET BANK AND TRUST COMPANY 505103	8.18%	MSIP CLIENT SECURITIES AVI JAPAN OPPORTUNITY TRUST PLC	8.12%	LNS MANAGEMENT PTE. LTD.	5.54%		5.08%	<table border="0"> <tr> <td>Helios Techno Holding Co., Ltd.</td> <td>100.00%</td> </tr> </table>	Helios Techno Holding Co., Ltd.	100.00%
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Helios Techno Holding Co., Ltd.	100.00%													
(10) Financial highlights in year prior to the merger (Note)														
Net assets	16,106 million yen (consolidated)	- million yen (non-consolidated)												
Total assets	21,169 million yen (consolidated)	- million yen (non-consolidated)												
Net assets per share	887.54 yen (consolidated)	- yen (non-consolidated)												
Net sales	9,869 million yen (consolidated)	- million yen (non-consolidated)												
Operating profit	900 million yen (consolidated)	- million yen (non-consolidated)												
Ordinary profit	944 million yen (consolidated)	- million yen (non-consolidated)												
Profit attributable to owners of parent	728 million yen (consolidated)	- million yen (non-consolidated)												
Net income per share	40.13 yen (consolidated)	- yen (non-consolidated)												

Note: The financial highlights of Helios Techno are based on the financial position and results of operations for the fiscal year ended March 31, 2025. The financial highlights of HTI for the fiscal year ended March 31, 2025 are not shown because it was established on July 1, 2025.

4. Post-merger profile

There will be no change in the Helios Techno's name, location, representative, business activities, share capital and fiscal year end due to this merger.

5. Outlook

This merger is expected to have only a negligible effect on the consolidated results of operations of Helios Techno in the fiscal year ending March 31, 2027 and thereafter because it is a merger with a Helios Techno's wholly owned subsidiary. An announcement will be made promptly if there is any additional information concerning the outlook that requires disclosure.