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March 16, 2026

To Our Valued Stakeholders

Company Name	BuySell Technologies Co., Ltd.
Representative	President, representative director & CEO Kosuke Tokushige (Securities code: 7685, TSE Growth Market)
Inquiries	CFO Koji Ono (Telephone: +81-3-3359-0830)

(Correction) Notice Regarding the Acquisition of Shares and Making DelightZ Co., Ltd. a Wholly Owned Subsidiary through a Simplified Share Exchange

At the meeting of the Board of Directors held on February 13, 2026, BuySell Technologies Co., Ltd. resolved to acquire a portion of the issued shares of DelightZ Co., Ltd. (hereinafter "DelightZ") (hereinafter the "Share Acquisition") and to conduct a simplified share exchange with BuySell Technologies Co., Ltd. as the share exchange-surviving parent company and DelightZ as the share exchange-wholly owned subsidiary, and entered into a share exchange agreement (hereinafter the "Share Exchange Agreement") on the same date. Accordingly, BuySell Technologies Co., Ltd. announced the "Notice Regarding Acquisition of Shares of DelightZ Co., Ltd. and Making It a Wholly Owned Subsidiary through Simplified Share Exchange" on the same date. However, at the meeting of the Board of Directors held today, BuySell Technologies Co., Ltd. resolved to enter into an agreement to amend the share exchange agreement (hereinafter the "Amendment Agreement") related to the Share Exchange Agreement, and entered into the Amendment Agreement on the same date. BuySell Technologies Co., Ltd. hereby announces that there have been changes to some of the disclosure items as a result.

The corrected parts are indicated with underlines below.

Note

II. Method of the Share Acquisition and the Share Exchange

(Before change)

BuySell Technologies Co., Ltd. plans to purchase 875 shares out of the 1,000 issued shares of DelightZ through the Share Acquisition, and acquire the remaining 125 shares through the Share Exchange, thereby making DelightZ a wholly owned subsidiary. Regarding the shares to be delivered by BuySell Technologies Co., Ltd., it plans to issue 60,400 new shares.

(After change)

BuySell Technologies Co., Ltd. plans to purchase 875 shares out of the 1,000 issued shares of DelightZ through the Share Acquisition, and acquire the remaining 125 shares through the Share Exchange, thereby making DelightZ a wholly owned subsidiary. Regarding the shares to be delivered by BuySell Technologies Co., Ltd., it plans to issue 120,800 new shares.

#### IV. Overview of the Share Exchange

##### 3. Details of allotment in the Share Exchange

(Before change)

	BuySell Technologies Co., Ltd. (Wholly owning parent company in share exchange)	DelightZ Co., Ltd. (Wholly owned subsidiary in share exchange)
Allotment ratio for the Share Exchange	1	<u>483.2</u>
Number of shares to be delivered through the Share Exchange	Common shares of BuySell Technologies Co., Ltd.: <u>60,400</u> shares	

(Note 1) Share allotment ratio

For each share of DelightZ common stock, 483.2 shares of common stock of BuySell Technologies Co., Ltd. will be allotted and delivered to Mr. Yuya Kuroda, who will be a shareholder of DelightZ after the execution of the Share Acquisition. However, no allotment and delivery of shares through the Share Exchange will be made for the shares of DelightZ common stock held by BuySell Technologies Co., Ltd. immediately prior to the effective date (scheduled for April 7, 2026).

(Note 2) Number of shares of common stock of BuySell Technologies Co., Ltd. to be delivered through the Share Exchange

In connection with this share exchange, BuySell Technologies Co., Ltd. plans to allot and deliver 60,400 shares of its common stock. Regarding the shares to be delivered by BuySell Technologies Co., Ltd., it plans to issue 60,400 new shares.

(After change)

	BuySell Technologies Co., Ltd. (Wholly owning parent company in share exchange)	DelightZ Co., Ltd. (Wholly owned subsidiary in share exchange)
Allotment ratio for the Share Exchange	1	<u>966.4</u>
Number of shares to be delivered through the Share Exchange	Common shares of BuySell Technologies Co., Ltd.: <u>120,800</u> shares	

(Note 1) Share allotment ratio

For each share of common stock of DelightZ, 966.4 shares of common stock of BuySell Technologies Co., Ltd. will be allotted and delivered to Mr. Yuya Kuroda, who will be the shareholder of DelightZ after the execution of this share acquisition. However, no allotment and delivery of shares through the Share Exchange will be made for the shares of DelightZ common stock held by BuySell Technologies Co., Ltd. immediately prior to the effective date (scheduled for April 7, 2026).

(Note 2) Number of shares of common stock of BuySell Technologies Co., Ltd. to be delivered through the Share Exchange

In connection with this share exchange, BuySell Technologies Co., Ltd. plans to allot and deliver 120,800

shares of its common stock. Regarding the shares to be delivered by BuySell Technologies Co., Ltd., it plans to issue 120,800 new shares.

5. Basis for calculation of the content of the allotment related to this share exchange, etc.

(Before change)

Regarding the share value of BuySell Technologies Co., Ltd., since BuySell Technologies Co., Ltd. is listed on the Tokyo Stock Exchange Growth Market and the market share price fluctuates daily, in order to consider not only the closing share price at a single point in time but also the past average share price, BuySell Technologies Co., Ltd. decided to adopt 4,966 yen per share based on the market share price average method (with the calculation base date set as February 12, 2026, and using the simple average of the closing prices on each trading day for the most recent one-month period up to the calculation base date). The closing share price on the calculation base date was 5,120 yen.

In contrast, regarding the share value of DelightZ, which is an unlisted company, in order to ensure fairness and appropriateness, BuySell Technologies Co., Ltd. requested a calculation from Grant Thornton Taiyo Advisors Co., Ltd. (hereinafter "Grant Thornton Taiyo Advisors"), an independent third-party institution. After careful consultation between the parties within the range of the calculation results (2,010,000 yen to 3,284,000 yen) stated in the valuation report, the value was set at 2,400,000 yen per share.

In calculating the share value of DelightZ, Grant Thornton Taiyo Advisors adopted the discounted cash flow method (DCF method) to reflect its earnings power based on future business activities in the evaluation, as DelightZ is unlisted and the market share price method could not be adopted, and the source of its share value lies in its future earnings power. Additionally, since there are multiple comparable listed companies and it is possible to infer the share value through comparable company analysis, the comparable company analysis method was also used to calculate the share value.

The financial forecasts used as the basis for the calculation utilize the projected operating results and financial position of DelightZ after it becomes a wholly owned subsidiary, and there are no fiscal years in which significant increases or decreases in profit or amounts of assets and liabilities are expected to differ greatly compared to the most recent financial statements.

Based on the above calculation results, BuySell Technologies Co., Ltd. considered the share exchange ratio and, as a result of negotiations, decided to allot 483.2 shares of stock of BuySell Technologies Co., Ltd. for each share of stock of DelightZ, as described in IV.3. above.

In calculating the share value of DelightZ, Grant Thornton Taiyo Advisors has, in principle, adopted the information provided, information obtained through interviews, and publicly available information as they are. Furthermore, it is assumed that all such materials and information adopted are accurate and complete, that there is no undisclosed information that could have a significant impact on the calculation of the share value of DelightZ, and that the future profit plans and financial forecasts of DelightZ have been reasonably prepared based on the best forecasts and judgments at the present time. Grant Thornton Taiyo Advisors has not independently verified the accuracy and completeness of such information.

(After change)

Regarding the share value of BuySell Technologies Co., Ltd., since BuySell Technologies Co., Ltd. is listed on the Tokyo Stock Exchange Growth Market and the market share price fluctuates daily, in order to consider not only the closing share price at a single point in time but also the past average share price, BuySell Technologies Co., Ltd. decided to adopt 4,966 yen per share based on the market share price average method (with the calculation base date set as February 12, 2026, and using the simple average of the closing prices on each trading day for the most recent one-month period up to the calculation base date). The closing share price on the calculation base date was 5,120 yen.

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In calculating the share value of DelightZ, Grant Thornton Taiyo Advisors adopted the discounted cash flow method (DCF method) to reflect its earnings power based on future business activities in the evaluation, as DelightZ is unlisted and the market share price method could not be adopted, and the source of its share value lies in its future earnings power. Additionally, since there are multiple comparable listed companies and it is possible to infer the share value through comparable company analysis, the comparable company analysis method was also used to calculate the share value.

The financial forecasts used as the basis for the calculation utilize the projected operating results and financial position of DelightZ after it becomes a wholly owned subsidiary, and there are no fiscal years in which significant increases or decreases in profit or amounts of assets and liabilities are expected to differ greatly compared to the most recent financial statements.

Based on the above valuation results, BuySell Technologies Co., Ltd. reviewed and negotiated the share exchange ratio and, as described in IV. 3. above, decided to allot 966.4 shares of BuySell Technologies Co., Ltd. for each share of DelightZ Inc.

In calculating the share value of DelightZ, Grant Thornton Taiyo Advisors has, in principle, adopted the information provided, information obtained through interviews, and publicly available information as they are. Furthermore, it is assumed that all such materials and information adopted are accurate and complete, that there is no undisclosed information that could have a significant impact on the calculation of the share value of DelightZ, and that the future profit plans and financial forecasts of DelightZ have been reasonably prepared based on the best forecasts and judgments at the present time. Grant Thornton Taiyo Advisors has not independently verified the accuracy and completeness of such information.

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