



December 12, 2025

Company name	BEAUTY GARAGE Inc.
Name of representative	Hideki Nomura, Representative Director, Chairman and Chief Executive Officer (Securities code:3180 Prime Market of the Tokyo Stock Exchange)
Contact	Takahiro Saito, Chief Administrative Officer (TEL. +81-3-6805-9785)

Notice Regarding Acquisition of Shares of alc co., ltd (to Make IT a Subsidiary)

We are pleased to announce that at the Board of Directors meeting held on December 12, 2025, we resolved to acquire all of the issued shares of alc co., ltd (Representative Director: Eiji Kita, Head Office: Osaka City, Osaka Prefecture) as detailed below, making the company a consolidated subsidiary. The share transfer agreement is scheduled to be concluded on December 16, 2025.

1. Reason for acquisition of shares

Founded in 2007, alc co., ltd is a company that wholesales medical equipment and provides start-up support to medical and beauty clinics, primarily in the Kansai area. We have a proven track record of doing business with many beauty clinics (primarily cosmetic dermatology and cosmetic plastic surgery) primarily in the Kansai region.

Our mission has long been to "create new value in the beauty industry and contribute to the prosperity of the salon business." We have continued to challenge ourselves to bring about change that is not bound by stereotypes in the beauty industry, including our original business of creating a market for used beauty and hairdressing equipment, as well as providing online wholesale of beauty and hairdressing products and start-up support services for beauty salons.

Our "Midterm Management Plan 2025-2029," disclosed on June 9, 2025, announced three growth strategies. As mentioned in the third strategy, "Boldly take on new markets and create the next business," we aim to expand our business area by expanding horizontally into the "wellness field." We have decided to acquire alc co., ltd 's shares because we believe that the addition of alc co., ltd to our group will provide us with an opportunity to capture a large potential market by expanding our target customer base, and will contribute to further improving our group's corporate value in the future.

2. Overview of the subsidiary (alc co., ltd) subject to change

(1)	Name	alc co., ltd ※The company name will be changed to Medical Garage Co., Ltd. on January 16, 2026.	
(2)	Location	Masse Namba Building 701, 1-9-10 Namba-naka, Naniwa-ku, Osaka City, Osaka Prefecture	
(3)	Job title and name of representative	Eiji Kita, Representative Director	
(4)	Description of business	Medical and beauty clinic opening support, medical equipment sales	
(5)	Share capital	5,000,000 yen	
(6)	Date of establishment	March 6, 2007	
(7)	Major shareholders and ownership ratios	Eiji Kita 100.0%	
(8)	Relationship between the Company and said company	Capital relationship	Not applicable.
		Personnel relationship	Not applicable.
		Business relationship	Not applicable.
(9)	Operating results and Financial positions of said company for the last three years		
	Results Period	FY 2023	FY 2024
			FY 2025
	Net assets	73 million yen	101 million yen
	Total assets	368 million yen	424 million yen
	sales	609 million yen	509 million yen
	Operating profit	16 million yen	18 million yen
	Ordinary profit	27 million yen	21 million yen
	Profit	18 million yen	17 million yen

3. Overview of the subsidiary

(1)	Name	Eiji Kita	
(2)	Address	Nara City, Nara Prefecture	
(3)	Relationship between the listed company and the company	Capital relationship	Not applicable.
		Personnel relationship	Not applicable.
		Business relationship	Not applicable.

4. Number of shares acquired, acquisition costs, and shareholding before and after acquisition

(1)	Number of shares held before the change	0 shares (Number of voting rights : 0 units) (Ratio of voting rights held : 0.0%)
(2)	Number of shares to be acquired	100 shares (Number of voting rights : 200 units)

(3) Acquisition costs	<p>Due to confidentiality obligations imposed by discussions with the seller, the details are not being disclosed.</p> <p>The acquisition price was evaluated and determined by a third party to ensure fairness and appropriateness.</p>
(4) Number of shares held after the change	<p>100 shares</p> <p>(Number of voting rights : 100 units)</p> <p>(Ratio of voting rights held : 100.0%)</p>

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