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March 30, 2026

Company: ZIGExN Co., Ltd.
Representative: Joe Hirao, Representative Director, Operating Officer and CEO
(Security code: 3679: Prime Market of the Tokyo Stock Exchange)
Contact: Sachiko Hatano, Director and Operating Officer
(ir@zigexn.co.jp)

Notice Regarding Company Split (Simplified Absorption-type Split) of a Consolidated Subsidiary

ZIGExN Co., Ltd. (hereinafter referred to as "the Company") hereby announces that it has resolved, at the meeting of its Board of Directors held on March 30, 2026, to conduct an absorption-type company split (the "Absorption-type Split"), effective June 1, 2026, to succeed the Leads Business (insurance consultation service business) and Event Business (the "Leads Business, etc."), which are the main businesses of Hoken Mammoth Inc. ("Hoken Mammoth"), a consolidated subsidiary of the Company.

Since the Absorption-type Split is a simplified absorption-type split involving a consolidated subsidiary of the Company, certain disclosure items and details are partially omitted from this announcement.

1. Purpose of the Absorption-type Split

Since making Hoken Mammoth Inc. a subsidiary on August 31, 2024, the Group has been striving to create synergies between the company's FP (Financial Planner) network—one of the largest in Japan—and the Company's own platforms. In the course of these efforts, we have reached the conclusion that a more in-depth business integration is necessary to maximize these synergies.

Through this Absorption-type Split, by directly integrating Hoken Mammoth's main businesses, such as the Leads Business, into the Company's Life Support Division (LS Div), we aim to directly invest our expertise in web marketing and management resources. This will enable faster decision-making and accelerate business growth. Furthermore, we expect to achieve cost reductions and other efficiencies through the unification of our management and administrative systems.

2. Summary of the Absorption-type Split

(1) Schedule

- Resolution by the Board of Directors on the execution policy of the Absorption-type Split: March 30, 2026
- Execution of the Absorption-type Split agreement: March 30, 2026
- General Meeting of Shareholders to approve the Absorption-type Split (Splitting Company only): April 28, 2026 (scheduled)
- Effective date: June 1, 2026 (scheduled)

Note: As for the Company (Succeeding Company), the Absorption-type Split will be conducted without the approval of the General Meeting of Shareholders, as it meets the requirements for a simplified absorption-type split as stipulated in Article 796, Paragraph 2 of the Companies Act.

(2) Method An absorption-type split in which Hoken Mammoth Inc. is the splitting company and the Company is the succeeding company.

(3) Details of Allotment In connection with the Absorption-type Split, the Company will deliver common shares of the Company equivalent to 418 million yen to the splitting company. The consideration for the Absorption-type Split was determined to be a fair and reasonable price through negotiations and discussions between the parties, taking into account future prospects, profitability, and other factors of the business.

(4) Handling of Share Acquisition Rights and Bonds with Share Acquisition Rights Not applicable.

(5) Increase or Decrease in Capital stock due to the Absorption-type Split
There will be no increase in the capital stock or reserves of the Company due to the Absorption-type Split.

(6) Rights and Obligations to be Succeeded by the Succeeding Company
As of the effective date of the Absorption-type Split, the Company shall succeed to the assets, liabilities, contracts, and other rights and obligations held by Hoken Mammoth Inc. concerning its Leads Business, etc.

(7) Prospect of Fulfillment of Obligations
The Company has determined that there are no issues regarding the prospect of fulfillment of the obligations to be borne by the Company and Hoken Mammoth Inc. after the Absorption-type Split.

3. Overview of the Parties to the Absorption-type Split (As of March 31, 2025)

		Splitting Company (Hoken Mammoth Inc.)	Succeeding Company (The Company)
(1)	Company Name	Hoken Mammoth Inc.	ZIGExN Co., Ltd.
(2)	Address	29-20, Shiba 5-chome, Minato-ku, Tokyo	4-8, Toranomom 3-chome, Minato-ku, Tokyo
(3)	Representative	Representative Director: Toru Furukawa	Representative Director, President, Executive Officer and CEO: Joe Hirao
(4)	Business Description	Insurance consultation service business (Leads), event business (Events & Seminars), etc.	Life Service Platform Business
(5)	Capital Stock	36 million yen	100 million yen
(6)	Date of Incorporation	August 4, 2005	June 1, 2006
(7)	Number of Shares Issued	286 shares	111,700,000 shares
(8)	Fiscal Year-end	March 31	March 31
(9)	Major Shareholders	ZIGExN Co., Ltd. 66.6% Toru Furukawa 33.4%	Jogen Co., Ltd. 48.69% Joe Hirao 5.25% The Master Trust Bank of Japan, Ltd. (Trust Account) 4.69% Custody Bank of Japan, Ltd. (Trust Account) 4.37% CLEARSTREAM BANKING S.A. (Standing Proxy: The

			Hongkong and Shanghai Banking Corporation Limited, Tokyo Branch) 2.67% INTERACTIVE BROKERS LLC (Standing Proxy: Interactive Brokers Securities Japan, Inc.) 1.37% THE BANK OF NEW YORK MELLON 140044 (Standing Proxy: Mizuho Bank, Ltd.) 0.95% BNY GCM CLIENT ACCOUNT JPRD AC ISG (FE-AC) (Standing Proxy: MUFG Bank, Ltd.) 0.74% JP MORGAN CHASE BANK 385781 (Standing Proxy: Mizuho Bank, Ltd.) 0.74% SBI SECURITIES Co., Ltd. 0.69%
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4. Overview of the Business Divisions to be Split

(1) Business description of the divisions to be split The Leads Business (insurance consultation service business) and Event Business operated by Hoken Mammoth Inc.

(2) Operating results of the divisions to be split (Fiscal year ended March 31, 2025)

- Net sales: 660 million yen

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

Regarding the balance sheet items, the process of examining and determining the amounts based on reasonable allocation standards for each business division is currently underway toward the effective date of the split. However, the scale of assets and liabilities to be succeeded through the split is expected to be immaterial relative to the consolidated total, and the impact on the consolidated financial position is anticipated to be limited.

5. Status Following the Absorption-type Split

There will be no changes to the Company's name, location, title and name of representative, business description, capital stock, or fiscal year-end as a result of this Absorption-type Split.

6. Future Outlook

The impact of this Absorption-type Split on the Company's consolidated financial results is expected to be immaterial. Going forward, through integrated operations with the Company's Life Support Division (LS Div), we will strive to improve marketing efficiency and enhance profitability.