



June 16, 2026

To whom it may concern:

Company name: Link-U Group Inc.
Representative: Representative Director Yuuki Matsubara
Group CEO (Ticker code : 4446)
Inquires: Executive officer Hiroki Naito
Group CFO (e-mail : ir@link-u.group)

Notice of Change in Consolidated Subsidiaries (Share Transfer)

Link-U Group Inc. (the “Company”) hereby announces that, at the meeting of the Board of Directors held on June 16, 2026, it resolved to transfer all shares of Brightech Inc. (“Brightech”), a consolidated subsidiary of the Company, to Beyond X, Inc., as detailed below.

As a result of the share transfer, Brightech and its wholly owned subsidiary, Value Consulting Co., Ltd. (“Value Consulting”), will cease to be consolidated subsidiaries of the Company.

1. Reason for the Change (Share Transfer)

From the perspective of enhancing corporate value over the medium to long term, the Company has been optimizing its business portfolio by prioritizing the allocation of management resources to growth areas, particularly its overseas business, while also reducing group management costs.

As a result of this review, the Company determined that allowing Brightech and Value Consulting to operate flexibly under an independent management structure would contribute to their continued growth. The Company also concluded that the share transfer would enable the Group to further concentrate management resources and improve operational efficiency. Accordingly, the Company resolved to execute the share transfer.

2. Overview of the subsidiary to be transferred

(1) Name	Brightech Inc.	
(2) Location	Sumitomo Fudosan Ochanomizu Building, 2-2-3 Sotokanda, Chiyoda-ku, Tokyo	
(3) Name and Title of the Representative	Representative Director and President: Ryo Mizutani	
(4) Description of Business	Planning, development, and operation in a wide range of fields, from manga apps to government systems.	
(5) Amount of Capital	JPY 1 million	
(6) Date of Establishment	March 1, 2021	
(7) Major Shareholders and Shareholding Ratio (As of October 29, 2025)	Link-U Group Inc. 50% Ryo Mizutani 50%	
(8) Relationship between the Listed Company and the Said Company	Capital Relationship	As of today, the Company holds 500,000 shares of Brightech, representing 50% of its issued shares, and Brightech is a consolidated subsidiary of the Company.

	Personnel Relationship	As of today, one Representative Director of the Company and one director of a group company of the Company serve concurrently as directors of Brightech. In addition, one employee of Brightech is seconded to a group company of the Company.
	Business Relationship	The Company and its group companies have business relationships with Brightech, including transactions related to system development.
(9) Business Results and Financial Position for the Past Three Years	Not disclosed at the request of the transferee.	

3. Overview of the sub-subsidiary to be transferred

(1) Name	Value Consulting Co., Ltd.	
(2) Location	Sumitomo Fudosan Ochanomizu Building, 2-2-3 Sotokanda, Chiyoda-ku, Tokyo	
(3) Name and Title of the Representative	Representative Director: Koutetsu Fujikawa	
(4) Description of Business	Fostering Digital Transformation: Comprehensive IT Consulting and Support Services for Government Agencies.	
(5) Amount of Capital	JPY 3 million	
(6) Date of Establishment	July 2002	
(7) Major Shareholders and Shareholding Ratio (As of October 29, 2025)	Brightech Inc. 100%	
(8) Relationship between the Listed Company and the Said Company	Capital Relationship	As described in (7) above, the Company has a capital relationship with Value Consulting through Brightech.
	Personnel Relationship	Not applicable.
	Business Relationship	Not applicable.
(9) Business Results and Financial Position for the Past Three Years	Not disclosed at the request of the transferee.	

4. Overview of the transferee

(1) Name	Beyond X, Inc.	
(2) Location	4-3-1 Toranomom, Minato-ku, Tokyo	
(3) Name and Title of the Representative	Representative Director: Ryo Mizutani	
(4) Description of Business	IT / DX, Facility Construction, and Medical / Healthcare	
(5) Amount of Capital	JPY 5 million	
(6) Date of Establishment	December 5, 2019	
(7) Net Assets	Not disclosed at the request of the transferee.	
(8) Total Assets	Not disclosed at the request of the transferee.	
(9) Major Shareholders and Shareholding Ratio (As of October 29, 2025)	Not disclosed at the request of the transferee.	
(10) Relationship between the Listed Company and	Capital Relationship	Not applicable.

the Said Company	Personnel Relationship	Not applicable.
	Business Relationship	Not applicable.
	Status as a Related Party	Not applicable.

5. Status of shares held before and after the Share Transfer

(1)	Number of Shares Held before the Share Transfer	500,000 (Percentage of voting rights held: 50%)
(2)	Number of Shares to be Transferred	500,000
(3)	Number of Shares Held after the Share Transfer	0 (Percentage of voting rights held: 0%)

*The transfer price is not disclosed due to confidentiality obligations between the parties.

6. Schedule

(1)	Board of Directors Resolution Date for the Share Transfer	June 16, 2026
(2)	Execution Date of the Share Purchase Agreement	June 16, 2026 (scheduled)
(3)	Effective Date of the Share Transfer	July 31, 2026 (scheduled)

7. Outlook

The Company is currently reviewing the impact of this matter on its consolidated financial results for the fiscal year ending July 2026. The Company will promptly announce any matters that require disclosure as they arise.