July 22, 2026

To whom it may concern:

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

Notice Concerning the Absorption-Type Merger of a Consolidated Subsidiary (Simplified and Short-Form Merger)

The Company hereby announces that its Board of Directors, at a meeting held on July 22, 2026, resolved to conduct an absorption-type merger (the "Merger"), effective as of November 1, 2026, whereby the Company will be the surviving company and its consolidated subsidiary, Link-U Marketing Inc. ("Link-U Marketing"), will be the dissolving company.
In connection with the Merger, the Company will succeed to the shares of Romanz Inc., a subsidiary of Link-U Marketing (currently a second-tier subsidiary of the Company). As a result, Romanz Inc. is expected to become a direct consolidated subsidiary of the Company.
As the Merger is a simplified and short-form merger involving a wholly owned consolidated subsidiary, certain disclosure items and details have been omitted.

1. Purpose of the Merger

The Company established Link-U Marketing in March 2024 as a subsidiary responsible for the Group's marketing functions. As part of the optimization of the Group's organizational structure in preparation for the execution of the next medium-term management plan, the Company has decided to integrate Link-U Marketing into the Company.
Through the Merger, the Company aims to accelerate decision-making, concentrate management resources, and improve the efficiency of administrative functions, thereby enhancing the corporate value of the Group as a whole.

2. Summary of the Merger

(1) Schedule of the Merger

Date of Resolution of the Board of Directors: July 22, 2026
Date of Execution of the Merger Agreement: August 31, 2026 (scheduled)
Effective Date of the Merger: November 1, 2026 (scheduled)

(Note) As the Merger qualifies as a simplified merger pursuant to Article 796, Paragraph 2 of the Companies Act with respect to the Company and as a short-form merger pursuant to Article 784, Paragraph 1 of the Companies Act with respect to Link-U Marketing, neither company is required to obtain approval at a shareholders' meeting.

(2) Method of the Merger

The Merger will be conducted as an absorption-type merger, with the Company as the surviving company and Link-U Marketing as the dissolving company.

(3) Details of the Allotment in Connection with the Merger

As the Merger is an absorption-type merger with the Company's wholly owned consolidated subsidiary, no shares, cash, or other consideration will be allotted in connection with the Merger.

(4) Treatment of Share Options and Bonds with Share Options

Not applicable.

3. Overview of the Parties to the Merger (As of January 31, 2026)

		Surviving Company	Dissolving Company
(1)	Name	Link-U Group Inc.	Link-U Marketing Inc.
(2)	Location	2-2-3 Sotokanda, Chiyoda-ku, Tokyo 101-0021, Japan	2-2-3 Sotokanda, Chiyoda-ku, Tokyo 101-0021, Japan
(3)	Title and Name of Representative	Yuuki Matsubara, Representative Director Group CEO	Yuuki Matsubara, Representative Director CEO
(4)	Description of Business	Management and Administration of Group Companies	Marketing Business
(5)	Share Capital	477,140 thousand yen	1,000 thousand yen
(6)	Date of Establishment	August 20, 2013	March 25, 2024
(7)	Number of Issued Shares	14,174,100 shares	10,000 shares
(8)	Fiscal Year-End	July 31	July 31
(9)	Major Shareholders and Shareholding Ratios	Yuuki Matsubara 31.31% Tsuyoshi Yamada 29.31% MEDIA SEEK INC. 7.85% THE BANK OF NEW YORK 134088 (Standing Proxy: Mizuho Bank, Ltd.) 2.77% SBI SECURITIES Co., Ltd. 1.34% Yuki Maeda 1.27% The Master Trust Bank of Japan, Ltd. (Trust Account) 1.07% Ceres Inc. 0.88% Nomura Securities Co., Ltd. (Standing Proxy: Sumitomo Mitsui Banking Corporation) 0.70% Yugen Gaisha Hirayama Shokai 0.56%	Link-U Group Inc. 100%
(10)	Operating Results and Financial Position for the Most Recent Fiscal Year	Not disclosed, as this is an intra-group reorganization involving a wholly owned subsidiary.	

4. Status After the Merger

Following the Merger, there will be no changes to the Company's name, location, representative, title and name of the representative, business description, share capital, or fiscal year-end.

5. Outlook

As the Merger is conducted between the Company and its wholly owned consolidated subsidiary, it will have no impact on the Company's consolidated financial results.