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June 18, 2026

To whom it may concern:

Company name	TESS Holdings Co., Ltd.
Representative	Kazuki Yamamoto, Representative Director and President (Code: 5074, Prime Market, Tokyo Stock Exchange)
Inquiries	Masaaki Hirakura, Executive Officer, General Manager of the Administration Department (Tel: +81-6-6308-2794)

(Changes in Disclosed Matters) Notice Regarding Partial Changes to the Contents of “Notice Regarding Execution of a Loan Agreement with Financial Covenants by a Subsidiary”

TESS Holdings Co., Ltd. (the “Company”) hereby announces that there have been partial changes to the content of “Notice Regarding Execution of a Loan Agreement with Financial Covenants by a Subsidiary” announced in Japanese on June 17, 2026, as described below.

1. Reasons for the changes

The loan agreement is a borrowing under a commitment line agreement with a syndicate of lenders arranged by Sumitomo Mitsui Banking Corporation (total commitment amount of 15,400 million yen), and it is necessary to set the drawdown amount based on the respective underwriting shares of the participating financial institutions. In the disclosure dated June 17, 2026, the Company resolved, on the same date, to execute a loan agreement with financial covenants with the principal of debt set at 8,000 million yen, and a timely disclosure was made accordingly. However, it was subsequently discovered that there had been a calculation error in the process of determining the drawdown amounts based on the aforementioned respective underwriting shares of the participating financial institutions.

In light of the above, TESS Engineering Co., Ltd. (the “Borrower”), a consolidated subsidiary of the Company has once again resolved, as of today, to execute a loan agreement with financial covenants with the correct principal of debt set at 8,001 million yen, and this amendment to the disclosed matters is hereby announced.

2. Details of the Changes (Changes are underlined.)

(Before Change)

3. Details of the loan agreement

(Omitted)

(3) Date of execution of the loan agreement, principal of debt, and repayment due

The Borrower, for the purpose of securing optimal financing in accordance with its capital needs, has made a short-term borrowing request under the commitment line agreement, with repayment due on the last business day of each month as follows.

Date of resolution	June 17, 2026
Date of execution	June 17, 2026
Principal of debt	8,000 million yen
Repayment due	July 31, 2026

(After Change)

3. Details of the loan agreement

(Omitted)

(3) Date of execution of the loan agreement, principal of debt, and repayment due

The Borrower, for the purpose of securing optimal financing in accordance with its capital needs, has made a short-term borrowing request under the commitment line agreement, with repayment due on the last business day of each month as follows.

Date of resolution	June 1 <u>8</u> , 2026
Date of execution	June 1 <u>8</u> , 2026
Principal of debt	8,00 <u>1</u> million yen
Repayment due	July 31, 2026

3. Future outlook

This matter is expected to have no impact on the consolidated financial results for the fiscal year ending June 30, 2026 and the impact on the consolidated financial results for the fiscal year ending June 30, 2027 is currently under review. Should the impact on consolidated financial results become significant in the future, the relevant information is expected to be disclosed in a timely manner.

End