



September 17, 2026

To whom it may concern

Company name: giftee Group, Inc.
Representative: Mutsumi Ota, Representative Director
(Code: 590A; Tokyo Stock Exchange Prime Market)
Contact: Yoshikazu Fujita, Director and CFO
Tel: (+81-3-6303-9348)

Notice Regarding Determination of Share Exchange Ratio in a Simplified Share Exchange

giftee Group, Inc. (the "Company") hereby announces that it has calculated and determined the share exchange ratio for the simplified share exchange (the "Share Exchange") in which the Company will serve as the wholly owning parent company in the Share Exchange and DIRIGIO Inc. ("DIRIGIO") will serve as the wholly owned subsidiary in the Share Exchange, as announced on August 14, 2026 in the notice titled "Notice Regarding Consolidation of DIRIGIO Inc. as a Subsidiary and Conversion into a Wholly Owned Subsidiary through a Simplified Share Exchange." The share exchange ratio has been calculated pursuant to the share exchange agreement executed on the same date, and is as set forth below.

1. Share Exchange Ratio

	giftee Group, Inc. (Wholly Owning Parent Company)	DIRIGIO Inc. (Wholly Owned Subsidiary)
Share Exchange Ratio	1	12.684

2. Share Allotment Terms

For each share of DIRIGIO common stock, 12.684 shares of the Company's common stock will be allotted.

3. Number of Shares to Be Delivered in the Share Exchange

In connection with the Share Exchange, the Company expects to issue 177,576 shares of its common stock. The Company plans to issue new common shares for delivery in connection with the Share Exchange.

4. Basis for the Determination of the Share Exchange Ratio

(1) Calculation Method

The ratio is calculated pursuant to the following formula set forth in the Share Exchange Agreement.

$$\text{Share Exchange Ratio}^* = 16,248 \text{ yen} \div \text{Company Reference Share Price}^{**}$$

(*) The Share Exchange Ratio will be calculated to four decimal places and rounded at the fourth decimal place to three decimal places.

(**) "Company Reference Share Price" means the higher of the amounts calculated under (i) and (ii) below:

- (i) The simple average of the closing prices per common share of the Company on each of the immediately preceding 10 trading days ending on August 13, 2026 (the business day immediately preceding the execution date of the share exchange agreement) on the Prime Market of the Tokyo Stock Exchange, excluding any day on which no trade was executed.

- (ii) The simple average of the closing prices per common share of the Company on each of the immediately preceding 10 trading days ending on September 17, 2026 on the Prime Market of the Tokyo Stock Exchange, excluding any day on which no trade was executed.

Each average price will be calculated to one decimal place and then rounded to the nearest whole yen.

(2) Calculation Result

Company Reference Share Price = 1,281 yen

Share Exchange Ratio = $16,248 \text{ yen} \div 1,281 \text{ yen} = 12.6838\dots \approx 12.684$

End