

This release is an English translation of the original Japanese text of the disclosure document dated May 13, 2026, issued by Solasto Corporation, and is for reference purposes only. In the event of any discrepancy between the original Japanese text and this English translation, the Japanese text shall prevail.



May 13, 2026

To Whom It May Concern:

Company name: Solasto Corporation  
Representative: Toru Noda, President and Representative  
Director, CEO  
(TSE Prime, Code No. 6197)  
Contact: Satoshi Yokota, Corporate Officer, General  
Manager of Management Division  
(TEL. 03-6890-8904)

### **Notice Regarding Borrowing of Funds from the Parent Company and Repayment of Borrowings to Partner Financial Institutions**

MP-2605 Co., Ltd. (the “Offeror”) conducted a tender offer (the “Tender Offer”) for the common shares of Solasto Corporation (the “Company”) (the “Company’s Stock”) during the period from March 25, 2026 to May 11, 2026. As part of a series of transactions to take the Company’s Stock private, including the Tender Offer (the “Privatization”), the Company resolved, at its meeting of the board of directors held on May 13, 2026, to enter into a revolving loan agreement with the Offeror and to execute borrowing based on the revolving loan agreement, in order to consolidate borrowing sources by repaying all existing borrowings from financial institutions held by the Company using funds borrowed from the Offeror. The details are as set forth below.

#### 1. Borrowing from the Parent Company

##### (1) Reason for Borrowing

The borrowing pursuant to the revolving loan agreement (the “Borrowing”) will be executed as part of the series of transactions for the Privatization. The purpose of the Borrowing is to repay all existing borrowings from financial institutions held by the Company using funds borrowed from the Offeror, to consolidate the Company’s borrowing sources, and to secure future working capital.

##### (2) Overview of the Borrowing

(i) Lender	MP-2605 Co., Ltd.
(ii) Borrower	Solasto Corporation
(iii) Loan amount	19.0 billion yen (revolving loan facility with a maximum amount of 19.0 billion yen)
(iv) Interest rate	Fixed rate (Japanese Yen TIBOR + spread)
(v) Borrowing dates	First drawdown: May 18, 2026; Second drawdown: May 19, 2026
(vi) Use of funds	Repayment of borrowings (14.8 billion yen); working capital (4.2 billion yen)

(vii) Maturity date	December 31, 2026 (prepayment permitted)
(viii) Repayment method	Lump-sum repayment at maturity
(ix) Security	Unsecured

### (3) Matters Concerning Transactions with a Controlling Shareholder

Upon the successful completion of the Tender Offer, it is expected that the Offeror will acquire 48,373,328 shares of the Company's Stock as of May 18, 2026, which is the commencement date of settlement of the Tender Offer. As a result, the Offeror is expected to become the parent company and controlling shareholder of the Company on that date. Accordingly, the Borrowing constitutes a transaction with a controlling shareholder.

#### (I) Compliance with Guidelines Regarding Measures to Protect Minority Shareholders when Conducting Transactions with Controlling Shareholders

In the Corporate Governance Report disclosed on June 25, 2025, the Company has not established guidelines regarding measures to protect minority shareholders when conducting transactions with controlling shareholders. However, the Privatization is premised on the existence of acquisition loans borrowed by the Offeror from third-party financial institutions (the "Acquisition Loan"), and the terms and conditions of the Borrowing have been determined in linkage with the terms of the Acquisition Loan. Accordingly, since the scope for arbitrariness on the part of the Offeror is limited, the Company believes that the Borrowing does not constitute a transaction that is disadvantageous to minority shareholders.

#### (II) Measures to Ensure Fairness and Avoid Conflicts of Interest

In order to ensure the fairness of the Borrowing, the interest rate and other conditions of the Borrowing were determined by reference to market interest rates, including Japanese Yen TIBOR, in the same manner as transactions with third-party financial institutions, with a view to securing funds necessary to stabilize the Company's financial base under its current management environment.

In addition, Mr. Toru Noda, the President and Representative Director of the Company, concurrently serves as the Representative Director of the Offeror. Therefore, from the perspective of excluding any arbitrariness in the Company's decision-making process concerning the Borrowing, Mr. Noda did not participate in any deliberations or resolutions of the Company's board of directors regarding the Borrowing, nor did he participate, in the Company's capacity, in discussions or negotiations with the Offeror concerning the Borrowing.

Furthermore, as described in "(III) Summary of Opinions Obtained from Persons Independent from the Controlling Shareholder Stating that the Transaction is Not Disadvantageous to Minority Shareholders" below, the Company obtained opinions regarding the Borrowing from its outside directors who are independent from both the Company and the Offeror on May 13, 2026.

#### (III) Summary of Opinions Obtained from Persons Independent from the Controlling Shareholder Stating that the Transaction is Not Disadvantageous to Minority Shareholders

On May 13, 2026, the Company obtained opinions from three outside directors of the Company (Ms. Miho Tanaka, Mr. Kenji Chishiki, and Ms. Miki Mitsunari), who are independent from both the Company and the Offeror and have been notified to the Tokyo Stock Exchange as independent officers, to the effect that:

(i) the implementation of the Borrowing is reasonable, as its purpose, like that of the Tender Offer, is to contribute to the resolution of the Company's management issues, its medium- to long-term

growth, and further enhancement of its corporate value, and the Borrowing is necessary in connection with the execution of the Acquisition Loans for settlement of the Tender Offer;

(ii) given that the Privatization premised on the existence of the Acquisition Loans is considered reasonable and appropriate, the Acquisition Loans are also reasonable as part thereof, and since, as described in “(I) Compliance with Guidelines Regarding Measures to Protect Minority Shareholders when Conducting Transactions with Controlling Shareholders” above, the terms and conditions of the Borrowing are to be determined in linkage with those of the Acquisition Loans, which were determined through negotiations between the Offeror and independent third-party financial institutions, the terms of the Borrowing cannot be regarded as having been arbitrarily determined by the Company and the Offeror, and therefore the appropriateness of the terms of the Borrowing is recognized; and

(iii) as described in “(II) Measures to Ensure Fairness and Avoid Conflicts of Interest” above, Mr. Noda, who has special interests in the Borrowing, has not been involved in the consideration or decision-making relating to the Borrowing, and appropriate and reasonable measures have been taken to eliminate arbitrariness in the Company’s decision-making process, and therefore the Borrowing does not constitute a transaction that is disadvantageous to minority shareholders.

## 2. Repayment of Borrowings to Domestic Financial Institutions

The Company will repay the following borrowings from domestic financial institutions using the funds borrowed through the Borrowing as the source of repayment.

(i) Lenders	7 domestic financial institutions
(ii) Total repayment amount	14.8 billion yen
(iii) Repayment date	May 18, 2026

## 3. Impact on Financial Performance

The Company expects that the impact of the Borrowing on its financial results for the current fiscal year (the fiscal year ending March 31, 2027) will be immaterial. If any matters requiring disclosure arise in the future, the Company will promptly announce them.

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