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September 12, 2025

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Listing: Tokyo Stock Exchange Prime Market  
Securities code: 6279  
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### **Notice Regarding the acquisition of the spunlace nonwoven fabric business**

As announced in the "Notice Regarding the basic agreement on the acquisition of the spunlace nonwoven fabric business by the subsidiary" dated June 25, 2025, ZUIKO CORPORATION (the "Company") has been negotiating toward the conclusion of a definitive agreement regarding the acquisition of the spunlace nonwoven fabric business (hereinafter referred to as the "Business") operated by Unitika Ltd. (Head office: Osaka City, Osaka Prefecture).

The Company announces that it has resolved, at Board of Directors held on today, the Company will acquire the spunlace nonwoven fabric business and commences a new business. It was planned that the Business would be acquired by COTEX Co., Ltd., a wholly owned consolidated subsidiary of the Company, in the "Notice Regarding the basic agreement on the acquisition of the spunlace nonwoven fabric business by the subsidiary" dated June 25, 2025. However, after careful consideration of the post-acquisition operation, the Company has decided to acquire the business by itself.

#### **1. Reasons and objectives for acquisition of business**

In the Fourth Medium-Term Business Plan, which started in the fiscal year ending February 2026, the Company has set the goal of "expand our business portfolio by accelerating new businesses" and is proactively taking on new business fields where the Company expects to generate synergies with the technologies the Company have cultivated in our hygiene products manufacturing machinery business and our existing business areas.

The Company established COTEX in 2024, and have entered developing function and manufacturing of cotton products which are widely used as a raw material for hygiene products. Meanwhile, UNITIKA LTD. started manufacturing spunlace nonwoven fabric in 1993 and is one of the top manufacturers in Japanese cotton spunlace nonwoven fabric market, with its strengths in nonwoven fabric products that are gentle on the skin with excellent moisture absorption, water absorption, and water retention.

Through this business acquisition, the Company will not only manufacture existing cotton products, but will also enter the business of manufacturing and selling spunlace nonwoven fabrics made from cotton. In addition to continuing sales to existing customers in the transferred business, the Company will expand sales and improve profitability by promoting cotton spunlace nonwoven fabric as a material for hygiene products to domestic and overseas hygiene products manufacturers, which are our group's main customers. The Company will

also work to increase the added value of the products by researching and developing highly processable cotton spunlace nonwoven fabric as a material for hygiene products.

## 2. Overview of business acquisition

(1) Details of the business to be acquired	Manufacture and sale of spunlace nonwoven fabrics
(2) Operating results of the acquired business (fiscal year ended March 31, 2025)	Net sales: approximately 4 billion yen
(3) Items and amounts of assets and liabilities of the business to be acquired	Assets: approximately 4.7 billion yen No liabilities will be transferred.
(4) Acquisition price and settlement method	Acquisition price: 2.2 billion yen Settlement method: by cash
(5) Amount and details of special expenditure for the start of the project	There are no specific expenditures planned at this time.

## 3. Overview of the company transferring the business

(1) Name	UNITIKA LTD.	
(2) Location	Osaka Center Bldg., 4-1-3 Kyutaromachi, Chuo-ku, Osaka-shi, Osaka, Japan	
(3) Job title and name of representative	Minoru Fujii, President & representative director	
(4) Description of business	Polymers, Performance materials, Industrial Fibers & Textiles	
(5) Capital	100 million yen	
(6) Date of establishment	June 19, 1889	
(7) Net Assets	16,233 million yen (fiscal year ended March 31, 2025)	
(8) Total Assets	149,430 million yen (fiscal year ended March 31, 2025)	
(9) Major shareholders and ownership ratios (as of March 31, 2025)	The Master Trust Bank of Japan, Ltd. (Trust Account): 10.28% MUFG Bank, Ltd.: 4.08% Employee stock ownership plan of Unitika Group: 2.93% BNY GCM CLIENT ACCOUNT JPRD AC ISG(FE-AC): 1.54% BNYM SA/NV FOR BNYM FOR BNY GCM CLIENT ACCOUNTS M LSCB RD: 1.53%	
(10) Relationship between the Company and said company	Capital relationship	Not applicable
	Personnel relationship	Not applicable
	Business relationship	Not applicable
	Related party relationship	Not applicable

## 5. Schedule of transfer

(1) Conclusion of business transfer agreement	September 12, 2025
(2) Date of business transfer	December 26, 2025 (planned)
(3) Date of commencement of business	December 26, 2025 (planned)

## 6. Overview of accounting procedures

This business transfer is expected to be considered an "acquisition" under the Japanese accounting standards for business combinations. The purchase price allocation and the amount of goodwill arisen from this acquisition are currently under review.

## 7. Future outlook

The impact of this matter on our financial forecasts for the fiscal year ending February 20, 2026 is currently being examined. In case of any issues that require disclosure in the future, notification will be issued accordingly.