



February 18, 2026

Company Name: Baycurrent, Inc.

Representative: Yoshiyuki Abe, member of the Board, Chairman of
the Board and President

(Stock Exchange Code: 6532, TSE Prime Market)

Inquiries: Kosuke Nakamura, Member of the Board, CFO

(Tel: +81-3-5544-9331)

Announcement Regarding the Establishment of an Overseas Subsidiary

Baycurrent Inc. (hereinafter, “the Company”) hereby announces that, at the meeting of the Board of Directors held today, it resolved to establish a local subsidiary in the United States of America.

1. Purpose of Establishment

In response to the increasing needs of existing clients for support in overseas markets, the Company has determined that it is necessary to establish an agile and locally based service delivery structure. In addition, with a view toward future business expansion, the Company will establish a U.S. subsidiary to facilitate the collection of market intelligence and the development of local business networks.

2. Overview of the Subsidiary

(1) Company Name	Baycurrent USA, Inc.
(2) Location	State of Delaware, United States
(3) Representative	Iori Shimada
(4) Business Activities	Consulting services and implementation support in the areas of management, operations, Digital Transformation, and IT
(5) Capital	USD 1,000,000
(6) Date of Establishment	March 2026 (planned)
(7) Shareholding Ratio	100% owned by the Company

3. Outlook

The impact of this matter on the Company’s consolidated financial results for the fiscal year ending February 2026 is expected to be immaterial.

End