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Company name: i-mobile Co., Ltd.
Representative: Tetsuya Noguchi, Representative Director, CEO
Securities code: 6535(Tokyo Stock Exchange)
Inquiries: Yasuhiro Fumita, Executive Managing Director,
CFO, General Manager of Corporate General
Headquarters
TEL: +81-(0)3-5766-7230
E-mail: imir@i-mobile.co.jp

Notice Regarding the Current Status and Future Direction of Our Hometown Tax Donation Business

We would like to provide the following update on the progress of our hometown tax donation business through the end of September 2025, as well as our future direction.

Note

1. Business Progress as of the End of September 2025

As of the end of September 2025, overall donor activity on Furunavi was at a level significantly above the same period of the previous year (preliminary). This was driven by a combination of factors: last-minute demand in anticipation of revisions to the incentive scheme, increased use of hometown tax donations as a household cost-management measure amid rising prices, and the Company's proactive initiatives, including a higher allocation to promotional costs.

The above represents preliminary trends in donor activity. The impact on the Company's profitability and overall earnings structure, including the effect of promotional cost allocation, will be disclosed in subsequent earnings and related public disclosures once figures are finalized.

2. Impact of Revisions to the Hometown Tax Donation System on Our Business

Regulatory revisions to the Hometown Tax (Furusato Nozei) system, including the prohibition on awarding loyalty points, were implemented effective October 2025. As a result, the business environment surrounding our operations has undergone a meaningful change for our business.

We will continue to operate our business in a manner that contributes to the stabilization of demand and the sound expansion of the market, while respecting the original purpose of the Hometown Tax Donation system and complying with all relevant laws and guidelines.

In addition, we see significant room for further growth in the hometown tax donation market. Through initiatives that promote proper awareness of the system's intent, we will further highlight the strengths of local communities and continue to enhance our portal so that it becomes the platform of choice for donors.

3. Our Approach to the Policy Environment (Expectations for the New Administration)

We are hopeful that the new administration will prioritize economic revitalization and regional revitalization, as this policy direction is consistent with our view that the Hometown Tax Donation system functions as social infrastructure that supports the revitalization of local industries and the creation of new industries.

The Company will further strengthen collaboration with government agencies, local governments, and business operators in order to contribute to enhanced system reliability and the sustainable expansion of the market.

4. Specific Initiatives for Society and Local Communities (Activities of the Regional Revitalization Collaboration Lab)

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Through the “Regional Revitalization Collaboration Lab,” a platform that brings together industry, government, and academia, the Company is working to address social issues and promote regional revitalization by combining individual hometown tax donations with the corporate version of the hometown tax donation program. All of these initiatives are aligned with the intent of the system and are designed to contribute to sustainable regional growth and the resolution of social challenges.

<https://www.i-mobile.co.jp/sustainability/hurusatonouzei.html>

Case:Hannan City, Osaka Prefecture: Providing Christmas cakes to single-parent families

Donations for this project began on September 8, 2025, through “Furunavi Crowdfunding,” which is operated by the Company. In collaboration with local patisseries, the project aims to help ensure that children in single-parent households have the same opportunities to enjoy these experiences as other children.

Case:Tsukubamirai City, Ibaraki Prefecture: Rice support for single-parent households

This ongoing initiative supports both single-parent households facing rising living costs and local rice farmers. To date, approximately 65 metric tons of rice have been delivered to a total of 13,134 households.

5.Impact on Earnings

At this time, the Company does not revise its consolidated full-year earnings forecast. Should any material events arise that would require disclosure, the Company will make a timely announcement in accordance with applicable disclosure requirements.

6.Forward-Looking Statements

This document contains forward-looking statements that are based on information currently available to the Company. Actual results may differ materially from those expressed or implied herein due to various factors, including but not limited to changes in the relevant regulatory framework, government policy developments, market demand, and the competitive environment.

■Regarding the Medium-Term Business Strategy for the Hometown Tax Donation Business (Excerpt from the FY2025.7 Business Results disclosed on September 11, 2025)

