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Our Position on Investor Inquiries Regarding the Hometown Tax Donation Business (Preliminary Report)

Regarding our main business, the hometown tax donation business, we have received inquiries about the current business situation and our perspective. Accordingly, from the perspective of ensuring fairness among investors (by addressing information asymmetry), we would like to provide our views below. Please note that this document provides a preliminary report; further details will be disclosed in our upcoming financial disclosures.

Note

1. Business Impact of October 2025 Program Revision to the Hometown Tax Donation System

Due to the program revision to the hometown tax donation system, certain changes have occurred in our business environment. Under these circumstances, the amount of donations received has remained steady, exceeding the previous year. Furthermore, we recognize that the impact of restrictions on high-income earners has generally remained within the range of our expectations at this point.

Going forward, a reduction in point expenses is anticipated. At the same time, we will continue to make strategic investments and enhance our services in light of the competitive environment. While verifying the cost-effectiveness of our investments, we will flexibly allocate resources to growth areas. Furthermore, we will continue to enhance the value proposition of "Furunavi" through: (1) demand creation via sophisticated marketing, (2) improvements in convenience and customer satisfaction through app and user experience (UX/UI) enhancements, and (3) expansion of proprietary services, such as payment services.

2. Structure of Promotion Expenses and Future Outlook

Our promotion expenses consist of advertising expenses (primarily TV commercials and web advertising) and sales promotion expenses (primarily campaign expenses such as "Furunavi coins").

In the first quarter, promotion expenses exceeded the previous year's level. This was driven by the airing of TV commercials to address demand fluctuations following the program revision to the hometown tax donation system, alongside an increase in web advertising and sales promotion expenses (including point-related campaigns).

In addition, we launched "Furunavi Money" in December 2025, a payment service as a prepaid payment instrument*¹ (please refer to the figure below). The service allows users to make payments for our various services within the limit of the pre-charged balance and includes a mechanism under which bonus amounts are granted for participating in campaigns. These bonus amounts are recorded as sales promotion expenses, while the amounts charged by users are recorded as deposits received (a liability) and are sequentially drawn down as the services are provided.

"Furunavi Money" is currently available for use in hometown tax donations (Furunavi) and accommodation bookings (Furunavi Travel Reservation), among others. We will continue to expand the range of available services where this payment method can be utilized.

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.

As a marketing company, we will leverage our product development capabilities and strong user base to provide highly convenient proprietary services, strengthen our competitive advantage, and capture market growth in line with market expansion.

*1 “Prepaid payment instruments” refer to certificates or electronic data issued under the Payment Services Act that allow users to pay in advance and use the equivalent amount to purchase goods or services.

(Document)
FY2026 Q1 Business Results Briefing (December 11, 2025)

Topics

Launch of new proprietary payment service “Furunavi Money”

* Patent pending

Entering Financial Services to Expand the “Furunavi Ecosystem” and Establish a Competitive Advantage



Service Launch Celebration

“5% Instant Top-Up Bonus! No Bonus Cap!
Service Launch Celebration — Furunavi Money
Instant Bonus Campaign”

Key features of Furunavi Money

- Users can charge their accounts with a credit card in advance and make payments for goods and services only within the amount they have charged!
- By joining the campaign and topping up your balance, you can receive bonus Furunavi Money. The bonus is calculated automatically, so you can top up the exact amount you need!
- Accumulated money can be used for a wide range of services, including stays at Furunavi Travel lodging facilities!

Continuing to expand the range of available facilities and services

*If any material impact on the earnings forecast for the fiscal year ending July 2026 arises, we will promptly disclose such information. This document contains forward-looking statements, and actual results may differ from those described herein due to factors such as regulatory implementation, policy developments, and changes in supply-demand and competitive conditions.