



September 5, 2025

Company Name: HOYA CORPORATION
Representative: Eiichiro Ikeda, President and CEO
(Code: 7741, TSE Prime Market)
Contact: Corporate Communication Department
Telephone: +81-(0)3-6911-4824

Notice Regarding Company Split (Simplified Absorption-Type Company Split) and Transfer of Voice Synthetic Software Business

HOYA CORPORATION ("The Company") announced today that the Company will transfer its voice synthetic software business to its wholly owned subsidiary, ReadSpeaker Japan Co., Ltd. ("RSJ"), through an absorption-type company split (the "Company Split"), and transfer shares in RSJ, ReadSpeaker B.V. ("RSBV"), and ReadSpeaker Korea Co., Ltd. ("RSK") to a special purpose company of Marunouchi Capital Fund III operated by Marunouchi Capital Inc. (President & CEO: Masanobu Fujita, location: Chiyoda-ku, Tokyo) (hereinafter referred to as the "Share Transfer" and collectively with the Company Split, the "Transaction"). Since the Company Split is a simplified absorption-type company split in which a wholly owned subsidiary of the Company will be the successor company, certain disclosure items and details have been omitted.

1. Purpose of the Company Split

The Company has been developing its text-to-speech engine licensing business in Japan, Korea, and North America, and in 2017 acquired the business operated by RSBV in order to develop voice synthetic software business (the "Target Business"). Although we have achieved a certain level of success in the Target Business while capturing non-face-to-face demand under COVID-19, etc., we have decided to implement the transaction for the purpose of optimizing the allocation of our group's management resources.

2. Outline of the Company Split

(1) Schedule

Decision made to effectuate the Company Split	September 5, 2025
Conclusion of the Company Split agreement	September 5, 2025
Effective Date of the Company Split	October 27, 2025 (scheduled)

(Note) Since the Company Split falls under the category of a simplified absorption-type company split as stipulated in Article 784, Paragraph 2 of the Companies Act, the Company plans to carry out the Company Split without obtaining approval at a general meeting of shareholders.

(2) Method of the Company Split

The Company Split will be an absorption-type company split where the Company being the splitting company and RSJ being the succeeding company.

(3) Details of the Allotment in Relation to the Company Split

RSJ will issue 35 shares of common stock upon the Company Split, all of which will be allocated to the Company.

(4) Treatment of Stock Acquisition Rights and Bonds with Stock Acquisition Rights in connection with the

Company Split

There is no applicable matter in the Company Split.

(5) Increase or Decrease in Capital Relating to the Company Split

There will be no increase or decrease in capital as a result of the Company Split.

(6) Rights and Obligations to be Taken Over by the Succeeding Company

RSJ will succeed the assets, liabilities, contractual status including employment contracts, and rights and obligations incidental thereto relating to the business subject to the Company Split to the extent provided in the absorption-type company split agreement.

The succession of liabilities shall be by way of assumption of liabilities without recourse to the Company.

(7) Prospect of Fulfillment of Obligations

The Company believes that there is no problem with the prospects of fulfillment of obligations of the Company and RSJ after the Company Split.

(8) Outline of the Parties Involved in the Company Split

	Succeeding Company (As of March 31, 2025)	Splitting Company (As of March 31, 2025)
(1) Company Name	ReadSpeaker Japan Co., Ltd.	HOYA Corporation
(2) Location of Headquarters	2-7-14, Kajimachi, Chiyoda-ku, Tokyo	6-10-1, Nishi-Shinjuku, Shinjuku-ku, Tokyo
(3) Name/Position of Representative	Eiji Kouno, President	Eiichiro Ikeda, President and CEO
(4) Business	Development and sales of voice synthetic software business	Manufacturing, sales and associated services in the fields of Electronics, Imaging, Health Care and Medical
(5) Capital	6,200,000 yen	6,264,201,967 yen
(6) Date of Establishment	January 27, 2006	August 23, 1944
(7) Number of Shares Issued	124 shares	345,859,220 shares
(8) Fiscal Year End	March	March
(9) Major Shareholders and Their Respective Shareholding Ratio	HOYA Corporation 100%	The Master Trust Bank of Japan, Ltd. (Trust Account) 19.46% Custody Bank of Japan, Ltd. (Trust Account) 7.39% STATE STREET BANK AND TRUST COMPANY 505001 3.58% STATE STREET BANK WEST CLIENT – TREATY 505234 2.15% DEUTSCHE BANK TRUST COMPANY AMERICAS 2.08%

(10) Financial Position and Results for the Previous Fiscal Year (FY24)

	ReadSpeaker Japan Co., Ltd.	HOYA Corporation (Consolidated, IFRS)
Total Equity	72 million yen	971,629 million yen
Total Assets	99 million yen	1,234,278 million yen
Assets Attributable to Owners of the Company Per Share	584,757.47 yen	2,841.73 yen
Revenue	195 million yen	866,032 million yen

Profit Attributable to Owners of the Company	11 million yen	202,101 million yen
Basic Earnings Per Share	94,963.02 yen	581.45 yen
Dividend Per Share	0 yen	160.0 yen

(9) Outline of the Business to be Split Off

① Business of the Division to be Split

Development and sales of voice synthetic software business

② Business Performance of the Division

Sales for the fiscal year ended March 2025: 586 million yen

③ Items and Book Value of Assets and Liabilities to be Split (as of the end of March 2025)

Assets		Liabilities	
Items	Book value (million yen)	Items	Book Value (million yen)
Current assets	382	Current liabilities	236
Fixed assets	2	Fixed liabilities	0
Total	388	Total	236

(Note) The assets and liabilities to be split and succeeded to will be determined by adding or subtracting any increase or decrease up to the day before the Effective Date to the above amounts.

(10) Status after the Company Split

There will be no change in the name, location of head office, title and name of representative, business activities, amount of capital, or fiscal year end of the Company after the Company Split.

3. Summary of the Share Transfer

(1) Outline of the Company the Share Transfer to be Made

(1) Company name	ReadSpeaker Japan Co., Ltd.	ReadSpeaker B.V.	ReadSpeaker Korea Co., Ltd.
(2) Location of Headquarters	2-7-14, Kajimachi, Chiyoda-ku, Tokyo	Princenhof Park 13, 3972 NG Driebergen-Rijsenburg, Netherland	9F,153,Achasan-ro, Seongdong-gu,Seoul, 4798, Korea
(3) Name/Position of Representative	Eiji Kouno, President	Roy Lindemann, President	Jongseok Lee, President
(4) Business	Development and sales of voice synthetic software business	Development and sales of voice synthetic software business	Development and sales of voice synthetic software business
(5) Capital	6,200,000 yen	EUR 18,713.99	KRW 500,000,000

*Details regarding the succeeding company, ReadSpeaker Japan Co., Ltd., are provided in 2.(8) and (9), so some information has been omitted.

(2) Schedule of the Share Transfer

Decision on the Share Transfer Agreement	September 5, 2025
Conclusion of the Share Transfer Agreement	September 5, 2025
Effective Date of the Share Transfer	October 31, 2025 (scheduled)

(3) Summary of the Management and Operation Company of the Counterparty to the Share Transfer

(1) Company Name	Marunouchi Capital Inc.
(2) Location of Headquarters	JP Tower 11F, 2-7-2 Marunouchi, Chiyoda-ku, Tokyo
(3) Name/Position of Representative	Masanobu Fujita, President and CEO
(4) Business	Investment Management

(5) Capital	250 million yen	
(6) Major Shareholders and their respective Shareholding Ratio	Mitsubishi Corporation 100%	
(7) Relationship between the Listed Company and the Relevant Company	Capital relationship	None
	Personnel relationship	None
	Business relationship	None
	Status of relationship with related parties	None

(4) Number of Shares Transferred and Shareholding Before and After the Share Transfer

(1) Shares Owned Prior to the Transaction	RSJ: 159 shares (Percentage of voting rights held: 100%) RSBV: all shares (Percentage of voting rights held: 100%) RSK: 1,000,000 shares (Percentage of voting rights held: 100%)
(2) Number of the Transferred Shares	RSJ: 159 shares (Percentage of voting rights held: 100%) RSBV: all shares (Percentage of voting rights held: 100%) RSK: 1,000,000 shares (Percentage of voting rights held: 100%)
(3) Shares Owned After the Transaction	RSJ: 0 share (Percentage of voting rights held: 0%) RSBV: 0 shares (Percentage of voting rights held: 0%) RSK: 0 shares (Percentage of voting rights held: 0%)
(4) Transfer Price	Due to confidentiality obligations between the parties, this information cannot be disclosed.

4. Future Outlook

The impact of the Transaction on our consolidated financial results is not expected to be material.

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