

October 30,2025

To whom it may concern:

Company name M&A Research Institute Holdings Inc.
Representative's name Representative Director and Chief Executive Officer Shunsaku Sagami
(Code : 9552 The Prime Market ofTSE)
Contact Executive Officer and Chief Financial Officer Hiroki Kagami
(TEL. +81-3-6665-7590)

Notice Regarding Voluntary Adoption of International Financial Reporting Standards (IFRS)

M&A Research Institute Holdings Inc. (the “Company”) hereby announces that, at the Board of Directors meeting held today, it resolved to voluntarily adopt the International Financial Reporting Standards (IFRS), in place of the current Japanese GAAP, for the consolidated financial statements in the Annual Securities Report for the fiscal year ending September 2025, with the aim of enhancing the international comparability of its financial information.

【Reference】 Disclosure schedule (planned)

Accounting Period		Disclosure Materials	Accounting Standards
Fiscal year ending September 30, 2025	The end of the fiscal year	Financial Results	Japan GAAP
		Consolidated Financial Statements	Japan GAAP
		Annual Securities Report	IFRS

* Forecasts for the fiscal year ending September 30, 2025 are also scheduled to be disclosed under IFRS at a later date.