August 6, 2026

To Whom It May Concern

Company name:	Altech Co., Ltd.
Name of representative:	Yasushi Sudo, President
	(Securities code: 4641; Prime Market)
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Notice Regarding Restructuring of Consolidated Subsidiaries

Altech Co., Ltd. (the "Company") resolved at the meeting of its Board of Directors held on August 6, 2026, to implement an incorporation-type company split whereby the agricultural production business of Alps Agri Career Corporation, a consolidated subsidiary of the Company, will be succeeded by Alps Regional Partners Tokachi Corporation which is to be newly established.

We also resolved to merge the assignment business of Alps Agri Career Corporation into Alps Business Service Corporation. Since this reorganization represents an absorption-type merger involving consolidated subsidiaries and affiliates in which the Company has a 100% stake, some disclosure items and details have been omitted.

1. Purpose of the incorporation-type company split and absorption-type merger

We will establish a new company in Tokachi, Hokkaido, which will engage in agricultural production and processing of agricultural produce, to promote supply chain management, while further improving the efficiency of the group's management resources by integrating assignment businesses.

2. Outline of the incorporation-type company split

(1) Overview of the companies involved in the company split

1) Board of Directors' meeting for approval of the split plan document (Alps Agri Career Corporation)
August 6, 2026

2) Date of the split (effective date) October 1, 2026 (scheduled)

(2) Schedule of the split

	Split company	Newly established company
Trade name	Alps Agri Career Corporation	Alps Regional Partners Tokachi Corporation
Location	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture	14-1 Tokachigawaonsen Kita, Otofuke-cho, Kato-gun, Hokkaido
Title and name of representative	Jun Watanabe, President	Takeshi Ishibashi, President
Business	Outsourcing business (agriculture, livestock, environment, and food areas)	Production, processing and sales of agricultural produce, etc.
Share capital	400,000 thousand yen	25,000 thousand yen

Date of establishment	April 2, 2018	October 1, 2026
Major shareholder and shareholding ratio	Altech Corporation: 100% (consolidated subsidiary)	Altech Corporation: 100% (non-consolidated subsidiary)
Financial position and operating results in the most recent fiscal year	Fiscal year ended December 31, 2025	— (Note)
Net assets	80,020 thousand yen	—
Total assets	255,543 thousand yen	—
Net assets per share	10,002.56 yen	—
Net sales	917,544 thousand yen	—
Operating profit	(61,381) thousand yen	—
Ordinary profit	(53,414) thousand yen	—
Profit	(38,975) thousand yen	—
Basic earnings per share	(15,534.26) yen	—

(Note) The company to be newly established has no finalized last fiscal year.

(3) Outline of the business division to be split

A. Business of the division to be split and succeeded : Agricultural production business

B. Operating results of the division to be split and succeeded (net sales in the most recent fiscal year) : 8,074 thousand yen

C. Assets and liabilities of the division to be split and succeeded (tentative) :

Assets		Liabilities	
Account	Book value	Account	Book value
Current assets	24,950 thousand yen	Current liabilities	0 thousand yen
Non-current assets	50 thousand yen	Non-current liabilities	0 thousand yen

3. Outline of the absorption-type merger

(1) Schedule of the merger

1)	Board of Directors' meeting for approval of the merger agreement	(Alps Business Service Corporation)	August 6, 2026
		(Alps Agri Career Corporation)	August 6, 2026
2)	Conclusion of the merger agreement		August 6, 2026
3)	Date of the merger (effective date)		October 1, 2026 (scheduled)

(2) Method of the merger

Absorption-type merger through which Alps Business Service Corporation will be the surviving company and Alps Agri Career Corporation, excluding its agricultural production business, will be the non-surviving company.

(3) Details of allotment pertaining to the merger

No shares or other monies will be allotted as a result of the merger.

(4) Overview of the companies involved in the merger

	Surviving company	Non-surviving company
Trade name	Alps Business Service Corporation	Alps Agri Career Corporation

Location	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture	1-16 Nishihashimoto, Midori-ku, Sagamihara-city, Kanagawa Prefecture
Title and name of representative	Hidenori Yanagisawa, President	Jun Watanabe, President
Business	Human resources solutions business, education solutions business	Outsourcing business (agriculture, livestock, environment, and food areas)
Share capital	100,000 thousand yen	400,000 thousand yen
Date of establishment	April 1, 1986	April 2, 2018
Major shareholder and shareholding ratio	Altech Corporation: 100% (consolidated subsidiary)	Altech Corporation: 100% (consolidated subsidiary)
Financial position and operating results in the most recent fiscal year	Fiscal year ended December 31, 2025	Fiscal year ended December 31, 2025
Net assets	1,311,830 thousand yen	80,020 thousand yen
Total assets	1,931,327 thousand yen	255,543 thousand yen
Net assets per share	10,931.92 yen	10,002.56 yen
Net sales	3,687,507 thousand yen	917,544 thousand yen
Operating profit	352,255 thousand yen	(61,381) thousand yen
Ordinary profit	359,832 thousand yen	(53,414) thousand yen
Profit	247,377 thousand yen	(38,975) thousand yen
Basic earnings per share	2,061.48 yen	(15,534.26) yen

(Note) Excluding agricultural production business for Alps Agri Career Corporation.

(5) Post-merger situation

There will be no change in the Company's trade name, head office location, representative, business, share capital and fiscal year-end following the merger.

4. Future outlook

As this transaction involves only its consolidated subsidiaries and affiliates in which the Company holds a 100% stake, the impact on the Company's consolidated financial results forecast for the fiscal year ending December 2026 will be immaterial. However, we will closely examine the non-consolidated financial results forecast and promptly announce any revisions to it.

End.

Altech Co., Ltd.