November 13, 2026

Company name:	Fukui Computer Holdings, Inc.
Name of representative:	Koichi Sato, Representative Director and CEO
	(Securities code: 9790; TSE Prime Market)
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Notice Concerning Absorption-Type Merger and Absorption-Type Company Split Between Wholly Owned Consolidated Subsidiaries and Change of Trade Name of a Wholly Owned Consolidated Subsidiary

Fukui Computer Holdings, Inc. (“the Company”) hereby announces that its Board of Directors today resolved, as described below in "2. Process of the Reorganization," to conduct an organizational restructuring (an absorption-type merger and an absorption-type company split) between wholly owned consolidated subsidiaries of the Company, thereby integrating the architectural systems business and support business providing operational training for computer software, etc. operated by its wholly owned consolidated subsidiaries into FUKUICOMPUTER, Inc. ("FC"), which is also a wholly owned consolidated subsidiary of the Company, among other matters (hereinafter collectively referred to as the "Reorganization"), and that the relevant wholly owned consolidated subsidiaries have entered into an absorption-type merger agreement and an absorption-type company split agreement, respectively.
As the parties to the Reorganization are wholly owned subsidiaries of the Company, certain disclosure items and details have been omitted.

1. Purpose of the Reorganization

In the business environment of the construction industry surrounding the Company and its group companies (the “Group”), there is an urgent need to further streamline operations and improve productivity, against the backdrop of chronic labor shortages due to the declining birthrate and aging population, compliance with overtime regulations, climate change countermeasures and environmental initiatives, as well as the increasing complexity of operations resulting from amendments to the Building Standards Act and the sophistication of design and construction planning, among other factors. Furthermore, architecture-related software developed and sold by the Group is shifting from conventional on-premises models (Note 1) to cloud-based models (Note 2), and with the expansion of the industry-specific SaaS (Note 3) market and the entry of emerging vendors, the competitive environment is becoming fiercer than ever.

To address such changes in the business environment, as announced in the "Notice Concerning

Conclusion of Merger Agreement and Integration Agreement Between Fukui Computer Holdings, Inc. and DAITEC Holding Co., Ltd., Change of Trade Name and Partial Amendments to the Articles of Incorporation" dated February 13, 2026, the Company plans to merge with DAITEC Holding Co., Ltd. ("DAITEC Holding") effective April 1, 2027 (the "Parent Company Merger"). By combining the Company's surveying, civil engineering, and architectural systems businesses with DAITEC Holding's CAD business for the construction facility industry, cloud business for the housing industry, and the Trusstor business providing an IoT platform for the construction industry, the Company believes that a business framework capable of broadly covering the entire construction lifecycle will be established.

Furthermore, in order to promptly realize the synergies of the Parent Company Merger, thereby leading to further acceleration of business growth and enhancement of corporate value, the Company has decided to carry out the Reorganization with the aim of enhancing the value delivered to customers and optimizing the allocation of resources within the Group.

Through the Reorganization, the architectural systems business currently operated by FUKUICOMPUTER ARCHITECT, Inc. ("AT"), a wholly owned consolidated subsidiary of the Company, and the support business operated by FUKUICOMPUTER SMART, Inc. ("SM"), also a wholly owned consolidated subsidiary, will be integrated into FC. While capitalizing on the expertise of each business in surveying, civil engineering, and architectural systems, the Company will centralize decision-making regarding personnel assignments and development investments, which were previously handled on a per-company basis, under a unified management structure. By integrally leveraging human resources, technology, and customer bases, the Company aims to accelerate decision-making and strengthen the competitiveness of its products and services. In addition, by strengthening collaboration across development, sales, and support, and addressing customer issues spanning multiple products and business areas, the Company will strive to enhance customer convenience.

Following the integration, the Company will take measures such as standardizing cost management to gain a clearer understanding of the profitability of each business segment, and will promote efficient allocation of resources with a focus on profitability and capital efficiency.

In addition, upon the effective date of the Parent Company Merger, SM will change its trade name to "D&F Connect, Inc." and be positioned as the entity responsible for the Group's common data and AI platform, as well as services utilizing them. Through collaboration between the Group and each company of the DAITEC Holding Group, the Company will promote the integration and utilization of data regarding design, construction, maintenance, and management handled through each company's products and services under appropriate authority management. Through this, the Company will establish a Common Data Environment (CDE) (Note 4) and aim to commercialize services that leverage data and AI to support customer operational efficiency and decision-making.

Furthermore, the Group will phase out and streamline overlapping operations and optimize common functions and office locations within the Group, and by reallocating the resources generated thereby to growth areas, strive to improve operational efficiency and growth capabilities of the entire Group.

(Note 1) "On-premises" refers to an operational model in which a user company purchases and maintains its own hardware (such as servers and network equipment) and software to build and run systems internally.

(Note 2) "Cloud-based" refers to an operational model where, unlike the "on-premises" model, a user company utilizes hardware (servers, network environments, etc.) and software located outside the company via the Internet. For client companies, compared to on-premises systems, cloud systems do not require internal system construction, allowing for initial cost reductions and rapid scalability in response to business growth; therefore, the shift from on-premises to cloud has been accelerating recently.

(Note 3) "SaaS" stands for "Software as a Service," referring to services that allow users to utilize software over the cloud.

(Note 4) "Common Data Environment (CDE)" refers to a centralized digital environment used in construction projects to manage various data centrally and share it among project stakeholders. Stakeholders can access, update, and review diverse information generated in each phase of a project—such as design, construction, and maintenance—in a timely manner, free from constraints of time and location.

2. Process of the Reorganization

(1) An absorption-type merger will be conducted with FC as the surviving company and AT as the disappearing company, effective April 1, 2027 (the "Subsidiary Merger").

(2) An absorption-type company split will be conducted with SM as the splitting company and FC as the successor company, effective April 1, 2027, whereby FC will succeed to the support business from SM (the "Absorption-Type Company Split").

(3) Subject to the Parent Company Merger taking effect, SM will change its trade name to "D&F Connect, Inc" effective April 1, 2027 (the "Change of Trade Name").

(Note 1) The schedule of the Reorganization process is as follows:

November 13, 2026:	Resolutions by the Board of Directors of each company; Execution of Merger Agreement and Absorption-Type Company Split Agreement
March 15, 2027:	Approval resolution for the Subsidiary Merger at the General Meeting of Shareholders of AT; Approval resolutions for the Absorption-Type Company Split at the General Meetings of Shareholders of FC and SM; Resolution on partial amendments to the Articles of Incorporation concerning the Change of Trade Name at the General Meeting of Shareholders of SM
April 1, 2027:	Effective date of the Parent Company Merger, the Subsidiary Merger, and the Absorption-Type Company Split
April 1, 2027:	Effective date of the Change of Trade Name at SM

3. Summary of the Subsidiary Merger (2. (1) above)

(1) Schedule and Method of the Merger

Please refer to "2. Process of the Reorganization" above.

For FC, as the Subsidiary Merger qualifies as a summary absorption-type merger (kan'i kyūshū gappei) pursuant to Article 796, Paragraph 2 of the Companies Act, it will be executed without holding a General Meeting of Shareholders to approve the Subsidiary Merger.

(2) Details of Allocation Related to the Merger

As this is a merger between wholly owned subsidiaries of the Company, no consideration will be delivered in connection with the merger.

(3) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights of the Disappearing Company

Not applicable.

4. Summary of the Absorption-Type Company Split (2. (2) above)

(1) Schedule and Method of the Absorption-Type Company Split

Please refer to "2. Process of the Reorganization" above.

(2) Details of Allocation Related to the Absorption-Type Company Split

As this is an absorption-type company split between wholly owned subsidiaries of the Company, no new shares will be issued and no cash or other consideration will be delivered upon the Absorption-Type Company Split.

(3) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights of the Splitting Company

Not applicable.

(4) Increase/Decrease in Stated Capital Resulting from the Absorption-Type Company Split

There will be no increase or decrease in the stated capital of FC upon the Absorption-Type Company Split.

(5) Rights and Obligations to Be Succeeded by the Successor Company

FC will succeed to all assets, liabilities, and contractual statuses and other rights and obligations incidental thereto belonging to the support business, in accordance with the provisions of the absorption-type company split agreement to be entered into between FC and SM.

(6) Prospects for Performance of Obligations

It has been determined that there are no issues regarding the certainty of performance of obligations by FC and SM.

5. Overview of the Parties to the Reorganization (As of March 31, 2026)

	Surviving Company in Absorption-Type Merger / Successor Company in Absorption-Type Split	Disappearing Company in Absorption-Type Merger
(1) Name	FUKUICOMPUTER, Inc.	FUKUICOMPUTER ARCHITECT, Inc.
(2) Location	5-6 Isobefukusho, Maruoka-cho, Sakai-shi, Fukui	5-6 Isobefukusho, Maruoka-cho, Sakai-shi, Fukui
(3) Title and Name of Representative	Representative Director: Tadashi Sugita	Representative Director: Makoto Tsubota
(4) Description of Business	Development and sales of CAD software for surveying and civil engineering	Development and sales of CAD software for architecture
(5) Stated Capital	JPY 10,000,000	JPY 10,000,000
(6) Date of Incorporation	July 2, 2012	July 2, 2012
(7) Number of Shares Issued	250,000 shares	250,000 shares
(8) Fiscal Year-End	March 31	March 31
(9) Major Shareholder and Shareholding Ratio	Fukui Computer Holdings, Inc. 100%	Fukui Computer Holdings, Inc. 100%
(10)Financial Position and Operating Results for the Most Recent Fiscal Year		
Fiscal Year	Year ended March 31, 2026 (non-consolidated)	Year ended March 31, 2026 (non-consolidated)
Net Assets	JPY 2,585 million	JPY 2,253 million
Total Assets	JPY 6,086 million	JPY 5,039 million
Net Assets Per Share	JPY 10,342	JPY 9,012
Net Sales	JPY 7,858 million	JPY 7,964 million
Operating Profit	JPY 3,797 million	JPY 3,305 million
Ordinary Profit	JPY 3,799 million	JPY 3,309 million
Net Profit	JPY 2,561 million	JPY 2,226 million
Net Profit Per Share	JPY 10,244	JPY 8,904

	Splitting Company in Absorption-Type Split
(1) Name	FUKUICOMPUTER SMART, Inc.
(2) Location	5-6 Isobefukusho, Maruoka-cho, Sakai-shi, Fukui
(3) Title and Name of Representative	Representative Director: Ryuta Tanabe
(4) Description of Business	Contracting of operational training for computer software, operation of FC Apps Direct, and ITS business (election-related)
(5) Stated Capital	JPY 10,000,000
(6) Date of Incorporation	July 1, 2013
(7) Number of Shares Issued	250,000 shares
(8) Fiscal Year-End	March 31
(9) Major Shareholder and Shareholding Ratio	Fukui Computer Holdings, Inc. 100%
(10)Financial Position and Operating Results for the Most Recent Fiscal Year	
Fiscal Year	Year ended March 31, 2026 (non-consolidated)
Net Assets	JPY 574 million
Total Assets	JPY 1,013 million
Net Assets Per Share	JPY 2,296
Net Sales	JPY 2,180 million
Operating Profit	JPY 342 million
Ordinary Profit	JPY 343 million
Net Profit	JPY 227 million
Net Profit Per Share	JPY 911

6. Overview of the Business to Be Split

(1) Description of Business	Support business of SM
(2) Operating Results (Fiscal Year Ended March 31, 2026)	
Net Sales	JPY 1,391 million
(3) Items and Book Values of Assets and Liabilities to Be Split (As of March 31, 2026)	
Current Assets	JPY 10 million
Non-Current Assets	JPY 16 million
Current Liabilities	JPY 137 million
Non-Current Liabilities	-

(Note) "Items and Book Values of Assets and Liabilities to Be Split" are based on assets and liabilities as of March 31, 2026, and may fluctuate due to increases or decreases up to the effective date.

7. Status After the Reorganization (Scheduled)

(1) FUKUICOMPUTER, Inc.

a Corporate Profile After the Reorganization

Trade Name	FUKUICOMPUTER, Inc.
Location	5-6 Isobefukusho, Maruoka-cho, Sakai-shi, Fukui
Title and Name of Representative	Representative Director: Tomoki Nosaka
Description of Business	Development and sales of CAD software for architecture, surveying, and civil engineering; operational training for computer software
Stated Capital	JPY 10,000,000
Fiscal Year-End	March 31
Major Shareholder and Shareholding Ratio	D&F Group Corporation 100%

b Management Structure After the Reorganization

The management structure from and after the effective date of the Reorganization on April 1, 2027 (scheduled) is planned to consist of four Directors and one Corporate Auditor, and have the following composition:

Representative Director and COO:	Tomoki Nosaka (President and Executive Officer)
Director and CTO:	Yasuhiro Kashiwagi (Managing Executive Officer)
Director and CSO:	Toshihide Hayashi
Director:	Ryuta Tanabe
Corporate Auditor:	Kazunori Goda

(Note) Mr. Kazunori Goda is an Audit and Supervisory Committee Member of DAITEC Holding, and his assumption of office is subject to the Parent Company Merger taking effect.

(2) FUKUICOMPUTER SMART, Inc.

a Change of Trade Name

The Company plans to change its trade name to "D&F Group Corporation" in connection with the Parent Company Merger. Following the Reorganization, SM is planned to be positioned as the entity responsible for the Group's common data and AI platform, as well as services utilizing them, and will play the role of promoting the integration and utilization of data handled by the Group and each company of the DAITEC Holding Group. Since SM will play a role in "connecting" the entire Group, the Company has decided to change SM's trade name to "D&F Connect, Inc."

b Corporate Profile After the Reorganization and Change of Trade Name

New Trade Name	D&F Connect, Inc.
Date of Board of Directors Resolution for Change of Trade Name	November 13, 2026
Date of Change of Trade Name	April 1, 2027
Title and Name of Representative	Representative Director: Ryuta Tanabe
Description of Business	Operation of FC Apps Direct and ITS business (election-related); construction and operation of data and AI platforms, and planning, development, and provision of services utilizing them
Stated Capital	JPY 10,000,000
Fiscal Year-End	March 31
Major Shareholder and Shareholding Ratio	D&F Group Corporation 100%

c Management Structure After the Reorganization

The management structure from and after the effective date of the Reorganization on April 1, 2027 (scheduled) is planned to consist of four Directors and one Corporate Auditor, and have the following composition:

Representative Director and COO:	Ryuta Tanabe (President and Executive Officer)
Director and CDO:	Yoshiteru Arakawa (Managing Executive Officer)
Director:	Tomoki Nosaka
Director:	Yasuhiro Kashiwagi
Corporate Auditor:	Kazunori Goda

(Note) Mr. Kazunori Goda is an Audit and Supervisory Committee Member of DAITEC Holding, and his assumption of office is subject to the Parent Company Merger taking effect.

8. Future Outlook

As the Reorganization consists of an absorption-type merger and an absorption-type company split between wholly owned consolidated subsidiaries of the Company, the impact on the Company's consolidated financial results will be immaterial.

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.