



June 12, 2024

For Immediate Release

Company: Bengo4.com, Inc.
Representative: Taichiro Motoe, Representative
Director, President and CEO
(Code No.: 6027, Tokyo Stock Exchange Growth)
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Notice Regarding the Merger of Bengo Kakumei Inc.
(Simplified Merger/Short-Form Merger)

Bengo4.com, Inc. (hereinafter “the Company”) announces that, at a meeting held on June 12, 2024, the Board of Directors resolved to absorb Bengo Kakumei Inc. (hereinafter “Bengo Kakumei”), which is a wholly owned subsidiary of the Company, in an absorption-type merger (hereinafter “the Merger”). Certain disclosures and details have been omitted in this press release since the Merger is a simplified merger/short-form merger of the Company’s wholly owned subsidiary.

1. Purpose of the Merger

The Company made Bengo Kakumei, which has developed and offers BengoKakumei, a digitalized case recordkeeping tool for lawyers, into a wholly owned subsidiary on May 1, 2024. The Company has now decided to absorb Bengo Kakumei by absorption-type merger for the purpose of strengthening sales of BengoKakumei, linking BengoKakumei with the Company’s products, and speeding up the realization of a more efficient management structure through centralized organization.

2. Summary of the Merger

(1) Schedule of the merger

Resolution of the Board of Directors	June 12, 2024
Date of merger agreement	June 12, 2024
Scheduled date of the merger (effective date)	August 1, 2024 (plan)

* The Merger will be a simplified merger as stipulated in Article 796, Paragraph 2 of the Companies Act for the Company, and a short-form merger as stipulated in Article 784, Paragraph 1 of the Companies Act for Bengo Kakumei. Thus, each of these will be implemented without the approval of the respective shareholders’ meetings for the merger agreement.

(2) Method of the merger

The Merger will be implemented by way of an absorption-type merger in which the Company is the surviving company, and Bengo Kakumei will be dissolved as of the effective date.

(3) Details of allotment relating to the merger

Since the Merger is a merger with a wholly owned subsidiary of the Company, there will be no allotment of shares or money, etc. as a result of the Merger.

(4) Handling of the merged company’s share acquisition rights and bonds with share acquisition rights
Not applicable.

3. Overview of Companies in the Merger

Name	Bengo4.com, Inc. (Surviving company)	Bengo Kakumei Inc. (Absorbed company)
Location	1-4 Roppongi 4-chome, Minato-ku, Tokyo	8G16, ASTEM Building, 8F, 134 Chudoji Minami-machi, Shimogyo-ku, Kyoto
Title and name of representative	Taichiro Motoe, Representative Director, President and CEO	Ryosen Yamamoto, Representative Director and President
Business	Operation of Bengoshi.com, development and provision of CloudSign	Development and provision of BengoKakumei, a digitalized case record-keeping tool
Share capital	464 million yen	8 million yen
Established	July 4, 2005	January 11, 2019
Number of shares issued	22,382,100 shares	800 shares
Major shareholders and shareholding percentages	Authense Holdings GK: 45.06% Taichiro Motoe: 21.91% Custody Bank of Japan, Ltd. (Trust account): 2.66%	Bengo4.com, Inc.: 100.00%
Operating results and financial position in most recent fiscal year		
Fiscal year-end	FY ended March 2024 (consolidated)	FY ended March 2024 (non- consolidated)
Net assets	4,157 million yen	-5 million yen
Total assets	10,164 million yen	14 million yen
Net assets per share	183.87 yen	-6,590.38 yen
Net sales	11,323 million yen	8 million yen
Operating profit	1,236 million yen	1 million yen
Ordinary profit	1,315 million yen	1 million yen
Profit	837 million yen	1 million yen
Basic earnings per share	37.62 yen	1,343.26 yen

*1 The surviving company in the absorption-type merger (Bengo4.com, Inc.) is a company to which consolidated dividend regulations apply.

*2 The treasury shares are excluded for the purpose of calculating shareholding percentages.

*3 Bengo Kakumei applies the tax-included method in accounting consumption tax, etc. Fiscal period comprises the 3 months from January 1, 2024, to March 31, 2024.

4. Post-merger Status

There will be no change in the company name, business, head office location, representative, share capital or fiscal year end of the Company.

5. Future Outlook

Since the Merger is an absorption-type merger of a wholly owned subsidiary of the Company, its impact on consolidated operating results will be immaterial.

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