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The official press release is in Japanese.

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Stock Listing:	Tokyo Stock Exchange Standard Market
Stock Code:	8789
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**Notice regarding changes in subsidiaries (transfer of shares)  
and booking of extraordinary income and extraordinary loss**

Tokyo, March 26, 2026—The Board of Directors resolved today that FinTech Global Incorporated (hereafter, “FGI” and “the Company”) would transfer some of the shares the Company holds in consolidated subsidiary Moomin Monogatari, Ltd. (hereafter, “Moomin Monogatari”) to Moomin Monogatari free of charge through share buyback by Moomin Monogatari, pursuant to Article 155 Paragraph 13 of the Companies Act and Article 27 Paragraph 1 of the Regulation for Enforcement of the Companies Act, and some of the shares the Company holds in Moomin Monogatari to Moomin Characters Oy Ltd. and R&B Licensing AB (hereafter, together referred to as “the Licensing Group”) free of charge. As of today, transfer agreements have been signed, and the transfer of shares has been completed.

The Board of Directors also resolved today that all Moomin Monogatari shares held by Metsä Series 2 Investment Limited Liability Partnership (hereafter, “Metsä Series 2”), a consolidated subsidiary of FGI, would be transferred to Moomin Monogatari free of charge through share buyback by Moomin Monogatari. As of today, the transfer agreement has been signed, and the transfer of shares has been completed.

As a result, the combined percentage of voting rights held by FGI and Metsä Series 2 in Moomin Monogatari decreased to 14.98% from 84.64%, and Moomin Monogatari as well as Moomin Monogatari subsidiary Hanno Local Resource Utilization LLC, a special purpose company with Moominvalley Park real estate holdings, are thus removed from the scope of consolidation. This and other factors will likely lead to the booking of extraordinary income and extraordinary loss. Details are provided below.

**Particulars**

**1. Reason for Transfer of Shares**

As a development partner for Moominvalley Park, which Moomin Monogatari operates in Hanno, Saitama Prefecture, and as a backer, supporting efforts to enhance profitability and raise the Metsä profile, FGI got the project going and took the lead in establishing the operating infrastructure. Moominvalley Park was hit hard by the effects of the COVID-19 pandemic after opening, but the guest count has gradually rebounded over time, and operating income has also charted an upward path thanks to facility improvements and crowd-drawing campaigns. FGI has determined that the best way for Moominvalley Park to achieve sustainable growth into the future would be for operations to transition from the FGI-led phase to one driven by deeper

cooperation with local businesses and local government and other entities that better integrates Moominvalley Park into the community.

Therefore, a decision was made to transfer 16,969 Moomin Monogatari shares from the 17,651 shares held by FGI and Metsä Series 2 to Moomin Monogatari at no cost, and to transfer 100 shares from the Company's consolidated holding to the Licensing Group. The remaining 582 shares will leave FGI with 14.98% of voting rights. As a result, Moomin Monogatari and Hanno Local Resource Utilization were removed from the scope of consolidation under FGI, opening a new chapter in Moomin Monogatari's corporate history to operate as an independent company with assets rooted in the community.

By taking assets and liabilities related to Moominvalley Park off the balance sheet, FGI enhances asset efficiency and lowers impairment risk on property, plant and equipment. In addition, a reduction in interest-bearing debt will expand borrowing capacity, giving FGI the ability to accelerate implementation of growth strategies, and should contribute to higher shareholder value.

Considering everything about transferring Moomin Monogatari shares at no cost, FGI deemed this course of action to be reasonable given the fact that it reflects the results of an independent, third-party valuation of stock price and that it would strengthen the cooperative relationship between Moomin Monogatari and the other recipients of shares since they are already involved in licensing and copyright supervision associated with operation of Moominvalley Park and create the catalyst to fuel sustainable growth of Moominvalley Park.

Even after the change in capital relationship, FGI will continue to work with other shareholders as the largest shareholder in Moomin Monogatari and, through operation of real estate holdings at Metsä Village, will also continue to collaborate on marketing efforts designed to encourage a mutually beneficial flow of guests between Moominvalley Park and the adjacent Metsä Village and leverage measures to revitalize the entire site. For this reason, FGI seeks to boost the corporate value of Moomin Monogatari and increase the value of Metsä Village as well.

Note that FGI has endeavored to raise the value of Metsä Village through securitization of real estate at this location, and there will be no change to this policy.

## 2. Overview of subsidiaries to which shares will be transferred

(1) Name	Moomin Monogatari, Ltd.		
(2) Address	327-6 Miyazawa Hanno, Saitama Prefecture		
(3) Name and title of representative	Kiyoshi Mochizuki, Representative Director and President		
(4) Business activities	Theme park operation		
(5) Paid-in capital	¥50 million		
(6) Date of establishment	November 11, 2013		
(7) Major shareholders and shareholding ratios	FinTech Global Incorporated (81.91%) Metsä Series 2 Investment Limited Liability Partnership (2.73%)		
(8) Relationships with FGI	Capital relationship	As stated above in (7) Major Shareholders and Shareholding Ratios. Note that FGI holds a 99.9% stake in Metsä Series 2 Investment Limited Liability Partnership as a limited partner.	
	Personnel relationship	FGI sent three directors to sit on the Moomin Monogatari board.	
	Business relationship	FGI pays Moomin Monogatari support money for the theme park business as well as service fees for handling FGI shareholder benefit programs. FGI leases real estate and other properties to Moomin Monogatari. Moomin Monogatari pays FGI management consulting fees.	
(9) Consolidated performance and financial position for the past three years			
Fiscal year	Ended August 31, 2023 (From April 1, 2022 to March 31, 2023)	Ended August 31, 2024 (From April 1, 2023 to March 31, 2024)	Ended August 31, 2025 (From April 1, 2024 to March 31, 2025)
Net assets	-¥974 million	¥17 million	-¥334 million
Total assets	¥7,016 million	¥6,688 million	¥6,065 million
Net assets per share	-¥142,163	¥857	-¥16,037
Net sales	¥2,420 million	¥2,218 million	¥2,593 million
Operating income (loss)	-¥309 million	-¥368 million	¥38 million
Recurring loss	-¥525 million	-¥375 million	-¥6 million
Net income (loss)	-¥546 million	¥292 million	-¥352 million
Net income (loss) per share	-¥79,722	¥18,546	-¥16,894

(1)	Name	Hanno Local Resource Utilization LLC		
(2)	Address	327-6 Oaza Miyazawa, Hanno, Saitama Prefecture		
(3)	Name and title of representative	Kazuya Arakawa, Executive Manager Representative Partner, Association for Hanno Local Resource Utilization		
(4)	Business activities	1. Purchase, own and sell real estate 2. Rent and manage properties 3. Special ventures, based on Act on Specified Joint Real Estate Ventures 4. Matters incidental to or related to the above business activities		
(5)	Amount of investment	¥750 million (Investment amount based on silent partnership agreement.)		
(6)	Investors	Moomin Monogatari, Ltd.	¥420 million	
		City of Hanno and five companies	¥330 million	
(7)	Date of establishment	May 17, 2017		
(8)	Major shareholders and shareholding ratios	Not applicable.		
(9)	Relationships with FGI	Capital relationship	Not applicable.	
		Personnel relationship	Not applicable.	
		Business relationship	FGI borrowed funds from Hanno Local Resource Utilization LLC (Note 2) FinTech Asset Management, an FGI consolidated subsidiary, signed a specified joint real estate venture agreement with Hanno Local Resource Utilization LLC.	
(10)	Consolidated performance and financial position for the past three years			
	Fiscal year	Ended June 30, 2023 (From July 1, 2022 to June 30, 2023)	Ended June 30, 2024 (From July 1, 2023 to June 30, 2024)	Ended June 30, 2025 (From July 1, 2024 to June 30, 2025)
	Net assets	-¥1,063 million	-¥1,063 million	-¥1,063 million
	Total assets	¥6,333 million	¥6,102 million	¥5,932 million
	Net sales	¥450 million	¥246 million	¥246 million
	Operating income	¥196 million	¥ 1 million	¥25 million
	Recurring loss	-¥989 million	-¥113 million	-¥74 million
	Net income (loss)	-¥1,063 million	¥0million	¥0million

Notes: 1. FGI treated Hanno Local Resource Utilization as a subsidiary based on control criteria under accounting standards for consolidated financial statements.

2. The borrowing of funds occurred because, when FGI transferred Moominvalley Park real estate to Hanno Local Resource Utilization in July 2017, the transfer was made to a special purpose company that had been turned into a consolidated subsidiary, so the transaction was booked as a financial transaction. Now that Hanno Local Resource Utilization is not considered a subsidiary anymore, this transfer of real estate will be treated as a sale, and FGI expects said borrowings will no longer be included in consolidated or separate financial statements.

### 3. Overview of counterparties to share transfer

(1) Name	Moomin Characters Oy Ltd	
(2) Address	Salmisaarenranta 7M, 00180 Helsinki, Finland	
(3) Name and title of representative	CEO Roleff Kråkström	
(4) Business activities	Manages Moomin copyrights	
(5) Date of establishment	1977	
(6) Relationships with FGI	Capital relationship	Not applicable. But this company holds some equity in Moomin Monogatari, Ltd.
	Personnel relationship	Not applicable. But Roleff Kråkström, CEO of this company, is director and chairman of Moomin Monogatari, Ltd.
	Business relationship	Not applicable. But this company provides licenses to Moomin Monogatari, Ltd., for Moomin theme park operation in Japan.
	Status of related party transactions	Not applicable.

Note: Capital, net assets, total assets, major shareholders and shareholding ratios are not disclosed at the request of the other party.

(1) Name	R&B Licensing AB	
(2) Address	Rosenlundsgatan 31, 118 63 Stockholm, Sweden	
(3) Name and title of representative	CEO Roleff Kråkström	
(4) Business activities	Licensing agent for Moomin characters	
(5) Date of establishment	1938	
(6) Relationships with FGI	Capital relationship	Not applicable. But this company holds some equity in Moomin Monogatari, Ltd.
	Personnel relationship	Not applicable. But Roleff Kråkström, CEO of this company, is director and chairman of Moomin Monogatari, Ltd.
	Business relationship	Not applicable.
	Status of related party transactions	Not applicable.

Note: Capital, net assets, total assets, major shareholders and shareholding ratios are not disclosed at the request of the other party.

#### 4. Summary of number of shares transferred and transfer price

Transferee	Number of shares transferred	Transfer price (yen)
Moomin Characters Oy Ltd.	50	0
R&B Licensing AB	50	0
Total	100	0

#### 5. Summary of shares acquired by Moomin Monogatari

Acquired from	Number of shares acquired	Acquisition price (yen)
FinTech Global Incorporated	16,399	0
Metsä Series 2 Investment Limited Liability Partnership	570	0
Total	16,969	0

#### 6. Summary of number of shares, number of voting rights and percentage of voting rights held before and after share transfer

	Before transfer	After transfer
Number of shares held		
FGI	17,081	582
Metsä Series 2	570	—
Number of voting rights held		
FGI	17,081	582
Metsä Series 2	570	—
Percentage of voting rights held		
FGI	81.91%	14.98%
Metsä Series 2	2.73%	—

#### 7. Schedule

- |  |                |
|--|----------------|
| (1) Resolution by FGI Board of Directors, share transfer agreement concluded           | March 26, 2026 |
| Resolution by Moomin Monogatari Board of Directors, share transfer agreement concluded |                |
| Decision by Metsä Series 2, share transfer agreement concluded                         |                |
| (2) Shares transferred (including acquisition of own shares by Moomin Monogatari)      | March 26, 2026 |

## 8. Summary of extraordinary income and extraordinary loss and impacts on financial results

Possible impacts from this share transfer on the Company's consolidated financial results for fiscal 2026, ending September 30, 2026, are currently under review and still undetermined. Details will be disclosed when management has a clearer picture of the situation, but issues with an anticipated major impact are described below.

- (1) The financial results of subsidiaries removed from FGI's scope of consolidation will be excluded from consolidated financial results from the third quarter of fiscal 2026.
- (2) FGI transferred Moominvalley Park real estate (transfer amount: ¥2,000 million; book value: ¥443 million) to Hanno Local Resource Utilization in July 2017, but the transfer was booked as a financial transaction at the time because the transferee was a special purpose company that was consolidated subsidiary. Now, since Hanno Local Resource Utilization is no longer deemed a subsidiary, this transfer of real estate will be treated as a sale and likely generate a gain on transfer. FGI will recognize this amount, somewhere in the vicinity of ¥1.5 billion, as extraordinary income in consolidated and separate financial statements.
- (3) The transfer will likely lead to a loss on sales of shares in affiliated companies of between ¥500 million and ¥600 million, which FGI will book under extraordinary loss on a consolidated basis.
- (4) The cancellation of transactions as well as a review of future transactions within the FGI Group, which includes Moomin Monogatari and Hanno Local Resource Utilization, could lead to profits or loss.

Items on the consolidated balance sheet that might be significantly affected, based on consolidated balance sheet status as of December 31, 2025, are described below.

- Decrease in property, plant and equipment  
Tangible Moominvalley Park assets of ¥4.4 billion included under property, plant and equipment and accounting for 15% of total assets on a consolidated basis, as of December 31, 2025, will be removed from the balance sheet.
- Decrease in interest-bearing debt  
Of ¥13.9 billion in interest-bearing debt, as of December 31, 2025, ¥5.6 billion will be removed from the balance sheet, leaving ¥8.2 billion.
- Change in retained earnings  
Retained earnings could go up or down, depending on the impact exerted on net profit attributable to owners of the parent by the issues described in (2)–(4) above.

## 9. FGI's future involvement in Metsä

Metsä is the name given to a site comprising two zones: Metsä Village, owned and operated by FGI, and Moominvalley Park, operated by Moomin Monogatari.

Through the share transfer, FGI's ownership stake in Moomin Monogatari falls below 15%, and as a result, Moomin Monogatari is no longer considered a consolidated subsidiary of FGI. Nevertheless, FGI remains the company's largest shareholder and is strongly committed to enhancing the company's corporate value as part of private equity investment activities, which represent a core FGI business.

Going forward, FGI will leverage inherent strengths as an arranger of regional projects and backer of activities that support project development and approaches to enhance profitability and operations. The Company will work with excellent development partners and spearhead efforts

to implement large-scale value enhancement across the entire Metsä site from both infrastructure and service perspectives.

### **Promoting large-scale development from an infrastructure perspective**

FGI is considering the construction of new structures at Metsä Village, including accommodations and hot spring facilities on a Nordic concept, that will call for capital investment of several billion yen. The plan is to open these facilities some time in 2027. In addition, the Company purchased real estate adjacent to Metsä Village in January 2026 and is looking into approach that will raise the value of the whole area, including the newly acquired property.

### **Overview of Metsä Village facilities**

Site area	163,000m <sup>2</sup> (Excludes Moominvalley Park area of 73,000m <sup>2</sup> and surface area of Lake Miyazawa.)
Facility owner	FinTech Global Incorporated
Investment balance	¥4,090 million (book value of real estate for sale as of December 31, 2025)
Building floor area (total)	4,339 m <sup>2</sup> (Total floor area, mainly comprising floor space in Market Hall and Viking Hall central retail and dining hubs, Hyper Museum Hanno and small shops. Excludes parking structure area.)
Parking capacity	Ground level and and two-tiered, three-level self-parking structure: About 1,000 vehicles

### **Enhancing services**

- **Increased creation of experiential value**

At Metsä Village, a wide range of enjoyment opportunities, including seasonal events showcasing Nordic culture, is curated to appeal to the diverse interests of visitors, including dog lovers, families, art enthusiasts and people with a penchant for gourmet food. Going forward, FGI will continue to collaborate with embassies and other organizations from Northern European countries to create unique experiences that blend nature, community engagement and charity benefits, while providing visitors with a glimpse into Nordic culture through events, such as Nordic-style fireworks, midsummer festivals and choir performances, all within a forest and lake setting that infuses Metsä with a Northern European atmosphere.

- **Stronger digital marketing infrastructure**

FGI will take the lead in building a stronger digital marketing infrastructure. The Company is currently expanding and making more extensive use of the official Metsä LINE account, which has 160,000 members, and also forging ahead with operation of metsä media, an owned media platform promoting Metsä, the natural beauty of Saitama Prefecture and the Northern European lifestyle. Through stronger digital marketing, FGI aims to cultivate a wider base of loyal friends of Metsä, enhance brand value, and encourage visitor traffic between the two zones by providing a conduit for

rediscovering and showcasing the sitewide appeal of Metsä from multiple perspectives.

As outlined above, FGI is keen to maximize the brand value and guest-attracting power of the entire Metsä site, based on a clear separation of roles. Moomin Monogatari will concentrate on community-driven, independent operation of Moominvalley Park, while FGI makes full use of financial and project management expertise acquired as an arranger of structured finance to focus on improving asset value through large-scale development of Metsä on a sitewide basis and spearheading digital marketing efforts.

\*The plans and forecasts described in this document are current as of now, but could be different in the future.

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