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February 13, 2026

To whom it may concern

Company Name	S Science Company, Ltd.
(Ticker code: 5721 Standard Market of Tokyo Stock Exchange)	
Representative	Representative Director and President Mr. Kenko Hisanaga
Inquiry	Corporate Planning Office, Investor Relations Department ( <a href="https://s-science.jp/contact/">https://s-science.jp/contact/</a> )

### **Notice regarding the establishment of a UAE (United Arab Emirates) company for cryptocurrency dealing and related businesses**

We would like to announce that at the Board of Directors meeting held on February 13, 2026, we decided to establish a new corporation in the UAE (United Arab Emirates) to promote cryptocurrency dealing and related businesses.

#### Details

##### 1. Reasons for Establishing a New Corporation

As stated in the “Notice Regarding Business Plan (Medium-Term Management Plan)” published on January 20, 2026, we are a digital treasury company that aims to maximize corporate value with Bitcoin as its core asset.

In recent years, cryptocurrencies have been gaining global recognition as an investment target, and against the backdrop of the development of systems and the sophistication of market infrastructure, a variety of investors, including institutional investors, are increasingly entering the market. In light of this situation, we have determined that it is necessary to establish an investment management system that will enable us to effectively utilize our cryptocurrencies from a medium- to long-term perspective.

We believe that it is important to not only hold cryptocurrencies, but also to establish a system for systematic and continuous management with the aim of improving capital efficiency, diversifying management methods, and diversifying risks associated with price fluctuations, etc.

Based on this understanding, we have concluded that it would be rational to establish an operational structure utilizing overseas bases in order to enable the utilization of overseas exchanges and the implementation of a decentralized operational approach.

Please note that this business is based on the management of cryptocurrencies held by our group, and does not involve the management of cryptocurrencies held by third parties or operations that constitute a cryptocurrency exchange business.

##### 2. Background to the establishment of the new corporation

In establishing a management system for our crypto assets, we have been gradually examining trends in the domestic and international crypto asset markets, the regulatory environment, and operational infrastructure.

During this process, we confirmed that systems relating to cryptocurrencies and digital assets have been developed in overseas, there are regions with high connectivity with overseas exchanges and custodians, and it is possible to acquire, hold, and manage cryptocurrencies in an integrated manner.

In particular, we have determined that the Emirate of Dubai in the United Arab Emirates is an ideal environment for promoting our cryptocurrency management business, as it has a clear regulatory framework for cryptocurrency-related businesses, high access to the international cryptocurrency market, and the ability to optimize transaction and administrative costs related to management and trading.

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Based on the results of these considerations, we have concluded that establishing a system for actual operations at overseas bases is the best option for us as a digital treasury company, and have therefore made the decision to make this resolution.

### 3. Outline of the Subsidiary to be Established

#### Subsidiary

(1) Name	S Crypto UAE (planned)	
(2) Location	Dubai, United Arab Emirates	
(3) Representative's Title and Name	Director Takuya Hirose 廣瀬 卓也	
(4) Business Description	Cryptocurrency-related business, Bitcoin management, etc.	
(5) Capital	2,500,000 dirhams (approx. JPY 100 million) (planned) <sup>※ 1</sup>	
(6) Date of Establishment	April 1, 2026 (planned)	
(7) Ownership Ratio	100% owned by our Company	
(8) Fiscal Year End	March	
(9) Relationship with our Company	Capital relationship	The company will be established with 100% investment by our Company
	Personnel relationship	One of the Company's directors will also serve as a director of the company.
	Business relationship	The cryptocurrency business will be conducted in the UAE.

※ 1 Calculated at JPY 42.36/dirham 1 (as of February 10, 2026)

#### 4. Schedule

- (1) Board of Directors Resolution Date: February 13, 2026
- (2) Establishment Date: April 1, 2026 (Planned) [S1.1]
- (3) Business Start Date: June 1, 2026 (Planned)

#### 5. Other

The impact of this matter on our consolidated financial results is currently minor, and if any information that requires disclosure arises in the future, we will promptly disclose it.