November 10, 2026

Company Name: Premium Group Co., Ltd.
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(Securities Code: 7199, TSE Prime Market)
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Notice Concerning Change in Reporting Segments

Following the organizational restructuring (absorption-type merger between consolidated subsidiaries) of the Group implemented on July 1, 2026, the Company has changed its reporting segment classifications as described below. The Company will disclose its financial results using the new reporting segments starting with the financial results for the second quarter of the fiscal year ending March 31, 2027, announced today (November 10, 2026).

Details

1. Reason for the Change

In order to realize the transformation into the "one-of-a-kind Car Premium Ecosystem" set forth in the Medium-Term Management Plan "Change & Prove 2030," the Group implemented an organizational restructuring (an absorption-type merger with Premium Co., Ltd. as the surviving company) of four major consolidated subsidiaries (Premium Co., Ltd., Premium Warranty Services Co., Ltd., Premium Mobility Services Co., Ltd., and Car Premium Co., Ltd.) effective July 1, 2026.

Through this restructuring, the functions previously held by each company have been consolidated within Premium Co., Ltd., and the Group has transitioned to an integrated management system that shares a common base of affiliated dealers and customers. Accordingly, the Group has shifted its focus from "partial optimization" by individual business companies to "overall optimization" of the entire Group, which has significantly changed the management segments for resource allocation decision-making and performance evaluation by the Board of Directors, the chief operating decision maker (CODM). In light of this organizational restructuring and the substantial change in its business management system, the Company has decided to review its reporting segment classifications based on the management approach under IFRS 8 "Operating Segments," in order to align its internal management reporting with external reporting segments.

The new reporting segment classifications and names have been reorganized from the previous three segments: "Finance Segment," "Automobile Warranty Segment," and "Auto Mobility Services Segment," into the following two-segment structure, in line with the Group's mission: "We contribute to building a richer society by providing the best finance and services to people around the world."

- Finance Segment: A business domain that pursues financial returns based on financial risks such as credit risk and interest rate risk.
- Service Segment: A business domain centered on service provision and customer support, including automobile warranty, mobility services, servicer operations, and the management of platform membership organizations.

2. Details of the Change (Changes are underlined.)

Previous segment	Applicable businesses
Finance	Auto credit Servicer operations Overseas finance*
Automobile Warranty	Domestic automobile warranty Overseas automobile warranty*
Auto Mobility Services	Operation of membership organization Automobile wholesale Subscription-based sales (leasing) Software sales Automotive parts sales Operation of automobile maintenance facilities

New segment	Applicable businesses
Finance	Auto credit
Service	Servicer operations Domestic automobile warranty Operation of membership organization Automobile wholesale Subscription-based sales (leasing) Software sales Automotive parts sales Operation of automobile maintenance facilities

* Each overseas business is excluded from the reporting segments taking into account its current scale.

3. Timing of the Change

The new reporting segment classifications will be applied starting with the financial results for the second quarter of the fiscal year ending March 31, 2027, announced today (November 10, 2026).

4. Future Outlook

This change pertains to the classification of reporting segments and will have no impact on the Group's consolidated financial results for the current fiscal year.