

August 13, 2025

To All

Company Name	Frontier Management Inc.
Representative	Akinori Nishida Representative Director, President & Executive Officer (COO) (Stock code: 7038 The Prime Market of the Tokyo Stock Exchange)
Contact	Hiroaki Hamada, Head of Corporate Administration Division (TEL. +81-3-6862-5180)

Notice of Contract Conclusion Regarding Collaboration with M&A Capital Partners Co., Ltd.

We are pleased to announce that on August 13, 2025, we have concluded a contract regarding collaboration with M&A Capital Partners Co., Ltd. (Chuo-ku, Tokyo; Representative Director and President Satoru Nakamura, hereinafter referred to as "MACP").

1. Background and Purpose of the Collaboration

As announced in "FY2024 Financial Results and FY2025 Structural Reforms" on February 13, 2025, we are continuing activities to increase the number of orders and aim to accumulate further orders in the future.

This contract aims to provide higher value-added services to client companies by mutually utilizing our management consulting and management execution support (such as management personnel dispatch) functions and MACP's extensive customer base, partially combining the strengths of both companies.

Specifically, MACP will introduce clients with needs for management consulting and management execution support to us, and we will provide consulting and other services to those clients. In turn, we will share any M&A needs identified through our service provision with MACP, allowing MACP to offer M&A support services to their clients, creating a bidirectional collaboration scheme.

We and MACP have agreed to collaborate on an equal footing, aiming to achieve sustainable growth and enhance corporate value by mutually utilizing each other's management resources, technology, and know-how.

We will maintain our independence as it is and continue to have a good and friendly relationship with MACP.

2. Spirit of this Agreement

This contract is not a comprehensive business alliance agreement but aims for a "three-way satisfaction" collaboration model that benefits both companies and client companies.

The business under this contract is non-exclusive, and both companies can enter into similar agreements with other third parties.

3. Future Outlook

The collaboration based on this contract is initially expected to have a minor impact on the performance of both companies, but we will promptly inform you if any matters requiring disclosure arise in the future.