IMPORTANT NOTICE

October 23, 2026

To: Holders of Perpetuals.com Ltd

Re: Depositary Service Fee

Please be advised that a Depositary Service Fee will be charged to the holders based on the below mentioned record date for the security(ies) listed below in accordance with the terms of the respective Deposit Agreement(s).

Security Name:	Perpetuals.com Ltd
CUSIP:	27030F202
Security Type:	DR
Fee:	$0.05
Record Date:	Dec 09, 2026
Billing Period:	December

Should you have any questions regarding this matter, please contact us at
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

PLEASE SEE INVESTOR DISCLOSURE ON LAST PAGE

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