

7 May 2026

Company name: Datasection Inc.
Representative: Norihiko Ishihara
Representative Director,
President and CEO
(Securities code: 3905, TSE Growth)
Contact person Yuichi Nozawa
in charge: Head of Legal Department
TEL: +81 50-3649-4858

Notice Regarding the Acquisition of Fixed Assets (GPU Servers Equipped with NVIDIA B300 GPUs)

Datasection Inc. (the “Company”) hereby announces that, at the meeting of its Board of Directors held today, it resolved to enter into a purchase agreement (the “Purchase Agreement”) with Compal Electronics, Inc. (Head Office: Taipei, Taiwan; Chairman: Jui-Tsung Chen; TWSE: 2324; hereinafter “Compal”) for the acquisition of a total of 635 GPU servers equipped with NVIDIA B300 GPUs (5,080 GPUs in aggregate), to be deployed at the AI Data Centre scheduled to be established in Inzai City, Chiba Prefecture, and executed the Purchase Agreement as of today.

1. Reason for the Acquisition

The Company originally planned to establish its first AI Data Centre in Japan (the “AI Data Centre”) in Osaka Prefecture. However, in response to requests from the customer described below (the “Customer”) to reduce latency (the time between data transmission and response), the location was subsequently changed to Inzai City, Chiba Prefecture. Construction of the AI Data Centre within a dedicated data centre facility in the city has since progressed steadily, and the fit-out works are now substantially complete, with phased commencement of operations scheduled between May and July 2026.

In connection with the launch of the AI Data Centre, the Company has entered into the Purchase Agreement with Compal for the acquisition of a total of 635 GPU servers equipped with NVIDIA B300 GPUs (5,080 GPUs in aggregate). Going forward, the Company will continue to work closely with Compal with the aim of commencing operations at the AI Data Centre as early as possible.

As previously announced in the “Notice Regarding Receipt of Large-Scale Order” dated 10 July 2025, the Company, through its business alliance partner NOWNAW JAPAN Co., Ltd. (Head Office: Chuo-ku, Tokyo; Representative: Reika Omi), indirectly entered into a large-scale service agreement relating to the AI Data Centre services with one of the world’s largest cloud service providers (the “Customer”) on the same date.

(Note) In response to the Customer's request to upgrade to higher-performance GPUs, the installed GPUs have been changed from NVIDIA B200 GPUs to NVIDIA B300 GPUs. Accordingly, the parties are currently discussing amendments to the relevant transaction terms.

In addition, as previously announced in the "Notice Regarding the Acquisition of Fixed Assets (GPU Servers Equipped with NVIDIA B200 GPUs)" dated 4 July 2025, the Company had originally planned to introduce 625 GPU servers equipped with NVIDIA B200 GPUs into the AI Data Centre pursuant to the purchase agreement executed on the same date, of which 48 units have already been acquired. These 48 units are expected to be utilised in other AI Data Centre projects. Discussions are currently ongoing with the seller, GIGA COMPUTING CO., LTD. (Head Office: New Taipei City, Taiwan; CEO: Daniel Hou), regarding the treatment of the remaining 577 unacquired units. Should any matters requiring disclosure arise as a result of these discussions, the Company will promptly make the necessary disclosure.

Under the relevant purchase agreement, shipment arrangements for the subject assets will not be made unless advance payment for the applicable delivered units has been received. Furthermore, the agreement does not provide for any penalties, liquidated damages, or similar obligations on the part of the Company as purchaser in the event of delayed payment.

Although the outstanding unpaid balance under the purchase agreement amounts to US\$252 million (equivalent to JPY39,994 million translated at the closing exchange rate of JPY158.71 to US\$1 as of 31 March 2026), no accounts payable has been recognised for accounting purposes, as the Company has not taken delivery of the relevant assets.

2. Details of the Assets to be Acquired

(1) Name of Assets	Set of GPU servers
(2) Acquisition Price	USD 325 million (Note)

Note:

Converted at the closing exchange rate as of the end of April 2026 (USD 1 = JPY 156.57), the amount is JPY 50,935 million.

3. Overview of the Counterparty

(1) Name	Compal Electronics, Inc.
(2) Address	No. 581 and 581-1, Ruiguang Road, Neihu District, Taipei City, Taiwan
(3) Title and Name of Representative	Chairman, Jui-Tsung Chen
(4) Description of Business	Design, manufacturing, and sale of 5C electronic products (including notebook computers, servers, and related devices)
(5) Capital (as of 31 December 2025)	TWD 44,071 million (Note 1)
(6) Date of Establishment	1 June 1984

(7) Net Assets (as of 31 December 2025)		TWD 131,807 million (Note 2)
(8) Total Assets (as of 31 December 2025)		TWD 396,790 million (Note 3)
(9) Major Shareholders		Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF 9.21% Yuanta/P-shares Taiwan Dividend Plus ETF 5.25% Kinpo Electronics, Inc. 3.44% New Labor Pension Scheme 2.27% JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds 1.29%
(10) Relationship with the Company	Capital Relationship	None
	Personnel Relationship	None
	Business Relationship	None, except for the Agreement
	Related Party Status	Not a related party

(Note 1)

Converted at the closing exchange rate as of the end of December 2025 (TWD 1 = JPY 4.9981), the amount is JPY 220,273 million.

(Note 2)

Converted at the closing exchange rate as of the end of December 2025 (TWD 1 = JPY 4.9981), the amount is JPY 658,789 million.

(Note 3)

Converted at the closing exchange rate as of the end of December 2025 (TWD 1 = JPY 4.9981), the amount is JPY 1,983,198 million.

4. Schedule

(1) Date of Execution of the Agreement: 7 May 2026

(2) Scheduled Delivery Date: May to July 2026 (in multiple instalments)

5. Outlook

The impact of this matter on the Company's consolidated financial results is currently under review and will be reflected in the consolidated earnings forecast for the fiscal year ending 31 March 2027 to be disclosed in the "Summary of Consolidated Financial Results for the Fiscal Year Ended 31 March 2026 (Japanese GAAP)" scheduled to be announced on 15 May 2026.

The funds required for the acquisition are expected to be financed through advance payments received from the AI Data Centre customer* (JPY13,625 million), borrowings (JPY30,561 million), and proceeds from the exercise of the 23rd series of stock acquisition rights (JPY6,748 million).

Discussions with prospective lenders have progressed, and the Company has secured a reasonable prospect of obtaining the necessary financing. However, if such payments are required prior to the receipt of the advance payments from the AI Data Centre customer or the exercise of the 23rd series of stock acquisition rights, the amount temporarily financed through borrowings may increase.

*The amount of such advance payments is also currently under discussion between the parties as part of the amendments to the transaction terms.