



April 3, 2025

To whom it may concern

Company name: IBJ, Inc.

Representative: Shigeru Ishizaka, CEO

(Securities code: 6071)

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### **Notice Regarding Execution of a Memorandum of Understanding for the Capital and Business Alliance With Decollte Holdings Corporation**

The Company hereby announces that it resolved to execute a Memorandum of Understanding (the “MOU”) with Decollte Holdings Corporation (“Decollte”) on discussions and other efforts aimed at executing an agreement (the “Capital and Business Alliance Agreement”) on a capital and business alliance between Decollte and the Company (the “Capital and Business Alliance”) in a written resolution of the Company’s Board of Directors dated April 3, 2025 pursuant to Article 370 of the Companies Act and the Company’s Articles of Incorporation, and executed the MOU with Decollte on the same day.

As a result of the execution of the MOU, the Company will acquire from MIXI, Inc. (“MIXI”), a Decollte’s shareholder, 1,353,800 common shares of Decollte held by MIXI (accounting for 23.8% (rounded down to the third decimal place) of the 5,670,000 issued shares as of September 30, 2024), at a price of 450 yen per share, with the total acquisition cost being 609,210,000 yen on April 10, 2025.

#### **I. Overview of the MOU**

##### **1. Purpose of the Capital and Business Alliance**

With its management philosophy of “bringing happiness to all the people who share a connection,” the Company aims to resolve Japan’s social problems of population decrease and a declining birthrate by creating married couples. In its Midterm Management Plan, the Company has set the following targets to be achieved by 2027: 20,000 married couples (10,000 couples based on internal confirmation); 7,000 marriage agencies; and 140,000 IBJ paying members. It operates one of the largest marriage agency platforms in Japan by leveraging its unique strengths that competing firms lack, such as marriage support capabilities, arranged marriage meeting systems, and an overwhelming membership base with its primary focus on the marriage agency business (Affiliate and Directly-Managed Lounge Businesses).

On the other hand, the Decollte Group has been continuing to grow through its core studio business that centers on the photo wedding and anniversary photo businesses under its management philosophy of aiming to become a company that realizes Happiness, Beauty, and Wellness. As announced in its target for its Midterm Management Plan for the fiscal year ending September 2025 through the fiscal year ending September 2028, which was published on November 5, 2024, the Decollte Group aims to reinforce the business base of the photo wedding business for regrowth by diversifying the forms of studios to be opened and implementing other initiatives, and it also strives to diversify the method of attracting customers for and improve and enhance the profitability of the anniversary photo business.

Under such circumstances, Decollte and the Company have agreed on the policy to implement the Capital and Business Alliance as described in “(1) Basic Policy on the Business Alliance and Discussions” of “2. Content of the MOU” below and entered into the MOU pursuant to which they will discuss with each other and make other efforts in order to enter into the Capital and Business Alliance Agreement.

## 2. Content of the MOU

### (1) Basic Policy on the Business Alliance and Discussions

The Company and Decollte have agreed on the policy to implement the business alliance as outlined in each of the following items and have agreed to discuss with each other in good faith on the possible execution of the Capital and Business Alliance Agreement by setting forth the detailed terms and conditions, including those on activities listed in the following items in accordance with the schedule described in “4. Capital and Business Alliance Schedule” below:

- (i) Expansion of services offered by the Decollte Group and the Company Group; and the consideration, development, investment, etc., for new businesses by utilizing their respective managerial resources;
- (ii) Enhancement of services and promotion of marketing by leveraging the strengths of each of the Decollte Group and the Company Group; and
- (iii) Other matters separately agreed upon by and between Decollte and the Company.

### (2) Acquisition of Decollte Shares by the Company

Decollte and the Company have agreed that the Company will acquire from MIXI, a Decollte’s shareholder, 1,353,800, in a negotiated transaction on April 10, 2025 (the “Share Transfer”).

## 3. Overview of the Counterparty to the MOU

|     |                                               |                                                                                                                                                                                                                                                          |
|-----|-----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | Name                                          | Decollte Holdings Corporation                                                                                                                                                                                                                            |
| (2) | Location                                      | Nissay Sannomiya Building 12F, 4-4-17, Kano-cho, Chuo-ku, Kobe-shi, Hyogo-ken                                                                                                                                                                            |
| (3) | Position and Name of the Representative       | Kenji Arai, President and Representative Director                                                                                                                                                                                                        |
| (4) | Business Activities                           | 1. Holding shares of a subsidiary that operates the studio business for wedding photo and other services;<br>2. Operation of fitness gyms; and<br>3. Management guidance to the subsidiary and provision of outsourced internal administration services. |
| (5) | Capital                                       | 155,384 thousand yen                                                                                                                                                                                                                                     |
| (6) | Date of Establishment                         | December 13, 2016                                                                                                                                                                                                                                        |
| (7) | Major Shareholders and Shareholding Ratios    | MIXI, Inc. 30.00%                                                                                                                                                                                                                                        |
|     |                                               | IBJ, Inc. 6.58%                                                                                                                                                                                                                                          |
|     |                                               | Hiromasa Hiramatsu 5.55%                                                                                                                                                                                                                                 |
|     |                                               | Kenichiro Kobayashi 5.48%                                                                                                                                                                                                                                |
|     |                                               | Custody Bank of Japan, Ltd. (Trust Account) 3.67%                                                                                                                                                                                                        |
|     |                                               | Rakuten Securities, Inc. 1.43%                                                                                                                                                                                                                           |
|     |                                               | Koji Tsuneyoshi 1.24%                                                                                                                                                                                                                                    |
|     |                                               | Takuro Ishibashi 1.12%                                                                                                                                                                                                                                   |
|     |                                               | Nomura Securities Co., Ltd. 1.11%                                                                                                                                                                                                                        |
|     |                                               | Tomoki Maeda 1.06%                                                                                                                                                                                                                                       |
| (8) | Relationship Between Decollte and the Company |                                                                                                                                                                                                                                                          |

|                                                            |                                                                                                                      |                                                                                                                                 |                         |                         |
|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
|                                                            | Capital relationship                                                                                                 | The Company owns 336,200 common shares of Decollte.                                                                             |                         |                         |
|                                                            | Personnel relationship                                                                                               | Not applicable.                                                                                                                 |                         |                         |
|                                                            | Business relationship                                                                                                | The Company refers its customers to some of the studios of Decollte Corporation, a subsidiary of Decollte Holdings Corporation. |                         |                         |
|                                                            | Is Decollte a related party of the Company?                                                                          | No.                                                                                                                             |                         |                         |
| (9)                                                        | Consolidated Operating Results and Consolidated Financial Conditions For the Recent Three Years (in millions of yen) |                                                                                                                                 |                         |                         |
| Fiscal Year                                                |                                                                                                                      | FY Ended September 2022                                                                                                         | FY Ended September 2023 | FY Ended September 2024 |
| Consolidated total equity                                  |                                                                                                                      | 4,257                                                                                                                           | 4,763                   | 4,831                   |
| Consolidated total assets                                  |                                                                                                                      | 12,588                                                                                                                          | 13,653                  | 12,778                  |
| Equity attributable to owners of parent per share (in yen) |                                                                                                                      | 835.07                                                                                                                          | 934.33                  | 945.91                  |
| Consolidated revenue                                       |                                                                                                                      | 5,322                                                                                                                           | 5,854                   | 5,589                   |
| Consolidated operating profit                              |                                                                                                                      | 1,377                                                                                                                           | 891                     | 219                     |
| Consolidated pre-tax profit                                |                                                                                                                      | 1,264                                                                                                                           | 763                     | 123                     |
| Profit attributable to owners of parent                    |                                                                                                                      | 1,018                                                                                                                           | 492                     | 106                     |
| Basic earnings per share                                   |                                                                                                                      | 190.17                                                                                                                          | 96.51                   | 20.79                   |
| Dividends per share (in yen)                               |                                                                                                                      | 0.00                                                                                                                            | 0.00                    | 0.00                    |

(Note) Unless otherwise noted, the above figures are as of September 30, 2024.

#### 4. Capital and Business Alliance Schedule

|                                                              |                        |
|--------------------------------------------------------------|------------------------|
| (1) Execution of the MOU                                     | April 3, 2025          |
| (2) Implementation of the Share Transfer                     | April 10, 2025         |
| (3) Execution of the Capital and Business Alliance Agreement | Late April 2025 (plan) |
| (4) Commencement of the Capital and Business Alliance        | Late April 2025 (plan) |

#### 5. Future Outlook

While we expect the impacts of the Capital and Business Alliance on the Company's operating results to be minor, we will make an announcement promptly if any matter that should be disclosed arises in the future.