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August 28, 2025

To whom it may concern

Company name: PRONEXUS INC.
Name of representative: President and Representative Director Takeshi Ueno
(Securities code: 7893; TSE Prime Market)
Inquiries: Managing Executive Officer, General Manager, Corporate Planning and Administrative Division, General Manager, President's Office Jun Takamatsu
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Notice Concerning Purchase of Shares of JBA Holdings Co., Ltd.

PRONEXUS INC. (the "Company") hereby announces the acquisition of all the shares of JBA Holdings Co., Ltd. ("JBA Holdings") and its conversion into a subsidiary.

With this share purchase, the seven subsidiaries of JBA Holdings, including Japan Business Assurance Co., Ltd., will become subsidiaries of the Company.

1. Reason for purchase of shares

Over long years, the Company's core business has been supporting the disclosure of listed companies, and it has supported preparation of disclosure documents related to shareholders' meetings, financial reporting, IPOs, and finance. In the past, our main services were "checking and advising on the contents of documents" and "providing a document editing system." However, we have expanded our services to meet our customers' needs for greater operational efficiency. Currently, our subsidiary DISCLOSURE PRO Inc. ("DISCLOSURE PRO") provides outsourcing services (BPO services) for preparation of disclosure documents by certified public accountants (CPAs) and consolidated financial reporting operations.

While operations related to financial closing and disclosure require extremely high levels of promptness and accuracy at the same time, it tends to be difficult to have sufficient staff allocated to administrative divisions in charge of these operations. In the future, we expect demand for services that provide hands-on support for accounting practices and other areas to grow further as the levels of specialized skills required will be increasingly higher due partly to enhancement of the sustainability information disclosure.

In this regard, JBA Holdings and its seven subsidiaries (JBAs) are professional firms built around CPAs. While the Company and DISCLOSURE PRO have strengths in supporting disclosure oparation, JBAs cover a wide range of services preceding the disclosure process, centered on support for financial closing operations and including support for disclosure, IPOs, M&A, and sustainability.

As a result of this share acquisition, the Company's group not only achieves consolidated effects in terms of financial capital and customer capital, but also realizes a significant enhancement in corporate value from the perspective of human capital, which serves as the foundation for our sustainable growth. The Company, DISCLOSURE PRO, and

JBA Holdings will complement each other, turning the Company's group into an accounting consulting firm with approximately 80 CPAs that provides comprehensive support for the entire process from financial closing to disclosure. Such group capabilities are unrivaled, and we will further enhance our support capabilities for listed companies moving forward.

In May 2025, the Company announced the New Medium-Term Management Plan 2027 (the "New Medium-term Plan"). In light of the possibility that the number of listed companies will gradually decrease in the future, the New Medium-term Plan focuses on boldly challenging new business areas by raising the unit price of orders and customer satisfaction per company. In particular, expanding our BPO and consulting businesses in the areas surrounding financial reporting and disclosure is one of the Company's key growth strategies that will further strengthen its core businesses.

This acquisition aims to accelerate its business expansion and achieve its medium- to long-term growth.

2. Overview of subsidiary to be acquired

(1) Name	JBA Holdings Co., Ltd.	
(2) Location	Nissay Hanzomon Bldg. 6F, 1-3 Kojimachi, Chiyoda-ku, Tokyo	
(3) Title and name of representative	Ichiro Waki, Representative Director	
(4) Description of business	Operation management and back-office shared services of the following seven subsidiaries (indirectly owned subsidiaries of the Company): - Japan Business Assurance Co., Ltd. (Consulting on accounting, operation management, M&A, etc. and risk solutions) - JBA HR Solution Co., Ltd. (Recruitment, headhunting, and staffing) - JBA Process Innovation Consulting Co., Ltd. (Business process consulting and outsourcing) - JBA Financial Advisory Co., Ltd. (Financial advisory and M&A support) - JBA Kansai Co., Ltd. (Consulting on accounting, operation management, and M&A, and risk solutions) - JBA Sustainability Co., Ltd. (Consulting on ESG and sustainability) - JBA Capital LLC (Investments in companies and other related operations)	
(5) Share capital	¥960 million	
(6) Date of establishment	March 22, 2007 (its core operating company was established on March 15, 2006)	
(7) Major shareholders and ownership ratios before acquisition	Five individual shareholders	100.0% (As of July 31, 2025)
(8) Relationship between the Company and said company	Capital relationship	Not applicable
	Personnel relationship	Not applicable
	Business relationship	The Company and said company have business relationships for sustainability-related consulting, etc.
	Related party relationship	Not applicable

3. Number of shares acquired, purchase cost, and shareholding before and after purchase

(1) Number of shares held before the transfer	0 shares (Number of voting rights: 0; Ratio of voting rights held: 0.0%)

(2) Number of shares to be purchased	241 shares (Number of voting rights: 241; Ratio of voting rights held: 65.8%)
(3) Number of shares held after the transfer	241 shares (Number of voting rights: 241; Ratio of voting rights held: 65.8%)

(Note) The purchase cost is not disclosed based on an agreement with said sellers. The purchase cost was determined so as to be an amount deemed fair and appropriate after deliberation by the Company's Board of Directors with consideration given to the results of due diligence conducted by outside experts.

4. Future outlook

The impact of this matter on the consolidated financial results for the fiscal year ending March 2026 is currently under scrutiny and will be disclosed as soon as possible after being identified.