Translation

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May 28, 2026

Company name: BUSINESS BRAIN SHOWA-OTA INC.
Name of representative: Kazuhiro Komiya, President
(Securities code: 9658; TSE Prime Market)
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Notice Concerning Acquisition of All Shares of System-One Co., Ltd. (Making it a Wholly Owned Subsidiary)

BUSINESS BRAIN SHOWA-OTA INC. (the "Company") hereby announces that at the Board of Directors meeting held on March 27, 2026, it resolved to acquire all issued shares of System-One Co., Ltd. (hereinafter "System-One") and make it a wholly owned subsidiary as described below. The share transfer was executed today, completing the process of making System-One a wholly owned subsidiary.

1. Purpose of making System-One a wholly owned subsidiary

The BBS Group provides its "BBS Cycle" centered around three businesses: consulting, system development and operations, and business process outsourcing (BPO), in pursuit of its vision of becoming a "Back Office Comprehensive Supporter" based on management accounting.

System-One, meanwhile, has been developing IT solution businesses including software development and infrastructure construction for a broad range of enterprises in the manufacturing, distribution, financial, and other industries since its establishment in 1985, and has made its presence felt as a best-solution partner for its clients.

In its medium-term management plan "BBS2026," the BBS Group is pursuing its vision of becoming a "Back Office Comprehensive Supporter for Enterprises," and has positioned the No. 1 Strategy (Area Strategy) as one of its key strategies, with a focus on expanding business in the western Japan region, including the Hiroshima area.

The Company expects that welcoming System-One, which has a strong base in the Hiroshima area, into the BBS Group through this share acquisition will generate synergies between System-One and the Company's subsidiary BSC Co., Ltd. as well as its Western Japan Region Division through cooperation between them. This will not only lead to the expansion of System-One's business, but also to the expansion of the Group's business and its corporate growth in line with its medium-term management plan, and has the potential to contribute to further profits and value enhancement for its clients.

For the reasons stated above, the Company determined that this acquisition would contribute to the further enhancement of the BBS Group's corporate value, and accordingly acquired all shares of System-One, making

it a wholly owned subsidiary.

2. Overview of System-One

(1) Name	System-One Co., Ltd.	
(2) Location	4F, Delta Building, 1-1-22 Honkawa-cho, Naka-ku, Hiroshima-shi, Hiroshima	
(3) Title and name of representative	Toru Kondo, Representative Director	
(4) Business description	IT engineer staffing services (business applications and control applications); technical staffing, contract services, and other related services	
(5) Capital stock	¥10,000,000	
(6) Date of incorporation	January 21, 1985	
(7) Major shareholders and shareholding ratios	BBS: 100.0% (200 shares)	
(8) Relationship between the parties	Capital relationship	None
	Personnel relationship	None
	Business relationship	None
	Status as a related party	None

(9) Operating results and financial position of System-One for the most recent three fiscal years

Fiscal year ended	September 2023	September 2024	September 2025
Net assets	¥498,280,000	¥504,357,000	¥510,074,000
Total assets	¥514,993,000	¥518,708,000	¥524,363,000
Net sales	¥212,896,000	¥196,895,000	¥184,078,000
Operating income	¥3,119,000	(¥98,000)	(¥3,424,000)
Net income	¥8,902,000	¥6,097,000	¥5,717,000
Net income per share	¥45,000	¥30,000	¥29,000

3. Overview of the transferors

(1) Name of transferors and shareholding ratios	Akisada Mitani: 87.0% (174 shares) Shio Miyanari: 12.0% (24 shares) Akie Mitani: 0.5% (1 share)
(2) Relationship between BBS and hereinafter	There are no capital, personnel, or business relationships between BBS and hereinafter. Hereinafter do not qualify as related parties.

4. Number of shares acquired, acquisition price, and shareholding status before and after acquisition

(1) Number of shares held prior to acquisition	0 shares (Number of voting rights: 0) (Percentage of voting rights: 0.0%)
(2) Number of shares acquired	200 shares

(3) Acquisition price	Approximately ¥570,000,000 The acquisition price was determined through mutual discussions between the parties, taking into account the results of due diligence and share valuation conducted by a third-party institution, and is recognized as being at a fair and reasonable level.
(4) Number of shares held after acquisition	200 shares (Number of voting rights: 200) (Percentage of voting rights: 100.0%)

5. Schedule

(1) Date of Board of Directors meeting resolution	March 27, 2026
(2) Date of agreement execution	March 31, 2026
(3) Date of share transfer execution	May 28, 2026

6. Future outlook

While the acquisition of all shares is expected to have a minimal impact on the Company's financial results for the fiscal year ending March 2027, we believe it will contribute to the improvement of its business performance and corporate value going forward. Should any matters requiring disclosure arise in the future, the Company will promptly make the necessary announcements.