(Note) This document has been translated from a part of the Japanese original. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

Securities code: 9746
November 27, 2026
Start date of measures for electronic provision: November 25, 2026

Masanori Iizuka
President and Representative Director
TKC Corporation
1758 Tsurutamachi, Utsunomiya, Tochigi, Japan

Notice of the 60th Annual Shareholders Meeting

Dear Shareholders:

We hereby announce the 60th Annual Shareholders Meeting of TKC Corporation (the "Company"). The meeting will be held as described below.

Instead of attending the meeting in person, you may exercise your voting rights either in writing or by electromagnetic method (via the Internet, etc.). Please review the Reference Documents for the Shareholders Meeting and exercise your voting rights by 6:00 p.m. on Thursday, December 17, 2026.

When convening this Shareholders Meeting, the Company takes measures for providing in electronic format the information that is the contents of the Reference Documents for the Shareholders Meeting, etc. (matters subject to measures for electronic provision), and posts this information as "Notice of the 60th Annual Shareholders Meeting" and "Other Matters Subject to Measures for Electronic Provision (Matters Excluded From Paper-Based Documents Delivered) of the Notice of 60th Annual Shareholders Meeting" on the Company's website below. Please access the website to review the information.
The Company's website:
https://www.tkc.jp/ir/calling/ (in Japanese)

In addition to posting matters subject to measures for electronic provision on the Company's website above, the Company also posts this information on the website of the Tokyo Stock Exchange (TSE). To access this information, access the TSE website (Listed Company Search) by using the Internet address shown below, enter the issue name (TKC) or securities code (9746), and click "Search," and then click "Basic information" and select "Documents for public inspection/PR information."
TSE website:
https://www2.jpx.co.jp/tseHpFront/JJK010010Action.do?Show=Show (in Japanese)

1. **Date and time:** Friday, December 18, 2026 at 10:00 a.m.
2. **Location:** TKC Corporation Headquarters Annex, Conference room, the sixth floor
   1758 Tsurutamachi, Utsunomiya, Tochigi, Japan
3. **Agenda of the meeting**

Items to be reported:

1. Business report and non-consolidated financial statements for the 60th fiscal year (from October 1, 2025 to September 30, 2026)
2. Consolidated financial statements, and the audit reports on consolidated financial statements by the Accounting Auditor and the Audit & Supervisory Board for the 60th fiscal year (from October 1, 2025 to September 30, 2026)

Items to be resolved:

Proposal 1. Appropriation of surplus
Proposal 2. Election of ten (10) Directors
Proposal 3. Election of one (1) Audit & Supervisory Board Member

Other items relating to the meeting:

- In the event that your approval or disapproval of each proposal is not indicated on the voting form, it shall be considered as an indication of approval.
- If you exercise your voting rights more than once via the Internet, etc., only the final execution shall be deemed valid.
- If you exercise your voting rights by two different methods, that is, in writing as well as via the Internet, etc., the vote via the Internet, etc. shall be deemed valid.
- If revisions to the matters subject to measures for electronic provision arise, a notice of the revisions and the details of the matters before and after the revisions will be posted on the Company's website and the TSE website.

Other matters subject to measures for electronic provision (matters excluded from paper-based documents delivered):

- Pursuant to the provisions of relevant laws and regulations and Article 15 of the Company's Articles of Incorporation, the matters listed below are excluded from the paper-based documents delivered to shareholders who have made a request for delivery of documents stating matters subject to measures for electronic provision.

  Business report "6. Overview of the details of the resolution on the establishment of the systems, etc. to ensure the appropriateness of business activities"
  "7. Overview of the status of operation of the systems, etc., to ensure the appropriateness of business activities"
  "8. Matters concerning the basic policy on the control of a stock company"
  "9. Matters concerning the policy for determining dividends, etc., from surplus"
- Accordingly, the business report included in the paper-based documents delivered to shareholders constitutes a part of the documents audited by the Audit & Supervisory Board Members in preparing the audit report.

Reference Documents for the Shareholders Meeting

Proposal 1. Appropriation of surplus

We propose that the appropriation of surplus be made as follows.

1. Matters regarding the year-end dividend

In order to meet the expectations of the shareholders, the Company's policy concerning dividends takes a basic policy of targeting a dividend payout ratio (non-consolidated) of 50% while ensuring the Company continually generates an appropriate level of profits every fiscal year. Moreover, many systems inside society are undergoing tremendous change in step with the rapid progress of information and communications technology (ICT). Therefore, at the same time as reinforcing support for the Company's customers, namely tax accountancy firms and local public-sector organizations, and leading the businesses of these customers on the road to success, it will be essential into the future to continue to execute anticipatory investment in R&D and proactive investments in facilities to retain its competitiveness in the market.

Decisions concerning the payment of dividends to the shareholders are made after giving comprehensive consideration to such circumstances as the financial position, operating performance, and the dividend payout ratio while bearing in mind the need to strike a balance between enriching the shareholders' equity as a source for R&D investment and the like and providing a long-term and stable source for dividends. Accordingly, by resolution of the Board of Directors, the Company has paid an interim dividend of ¥55 for the 60th fiscal year.

The Company hereby proposes the year-end dividend of the 60th fiscal year as follows:

(1) Type of dividend property
Cash

(2) Matters regarding allocation of dividend property and total amount thereof
The Company proposes to pay a year-end dividend of ¥71 per share for the fiscal year ended September 30, 2026, as stated in the "Notice Regarding Revision of Dividend Forecast (Dividend Increase) for the Fiscal Year Ending September 2026" released on August 7, 2026.

¥71 per common share of the Company

Breakdown of dividend per share	
Ordinary dividend	¥55
Special dividend	¥16
Total amount of dividends	¥3,492,791,111
Dividend payout ratio (non-consolidated)	46.7%
(consolidated)	46.7%

(3) Effective date of the dividends from surplus
It is proposed to set the effective date to be December 21, 2026.

2. Other appropriation of surplus

Regarding other appropriation of surplus for the fiscal year under review, we propose the following.

Based on the "Notice regarding the formulation of a shareholder return policy" disclosed on December 19, 2025, the Company aims to improve capital efficiency by strengthening shareholder returns. Accordingly, we will reverse the general reserve and transfer it to retained earnings brought forward as follows.

(1) Item to be increased and amount of increase

Retained earnings brought forward	¥8,800,000,000

(2) Item to be decreased and amount of decrease

General reserve	¥8,800,000,000

Proposal 2. Election of ten (10) Directors

The term of office of all nine (9) currently serving Directors will expire at the conclusion of this Annual Shareholders Meeting.

The Company proposes to increase the number of Directors by one (1) to facilitate strategic and agile decision making by the Board of Directors. Therefore, it proposes the election of ten (10) Directors, comprising eight (8) currently serving Directors, excluding Mr. Ikuo Kawahashi, who will be retiring at the conclusion of this Annual Shareholders Meeting, with the addition of two (2) new Director candidates, Mr. Hiroyuki Taniguchi and Mr. Masayuki Sato.

The candidates for Director are as follows:

No.	Name		Gender	Current position and responsibilities at the Company	Number of attendance at meetings of the Board of Directors
1	Masanori Iizuka	Reelection	Male	Representative Director, President and Executive Officer Director of Accounting Firm Business Division	13/13
2	Satoshi Hitaka	Reelection	Male	Representative Director, Senior Managing Director and Executive Officer Director of Local Governments Business Division	13/13
3	Yoshihisa Ito	Reelection	Male	Director, Managing Director and Executive Officer Chief Director of System Planning, Systems Development Research Center, Accounting Firm Business Division	13/13
4	Takeshi Kawamoto	Reelection	Male	Director, Managing Director and Executive Officer Chief Director of Systems Development, Local Governments Business Division	13/13
5	Yoshinori Nakajima	Reelection	Male	Director and Executive Officer Chief Director of Business Administration	10/10
6	Hiroyuki Taniguchi	New election	Male	Managing Director and Executive Officer Chief of TKC Tax Research Center	–
7	Keiichiro Kato	Reelection Outside Independent	Male	Outside Director	13/13
8	Yuko Atsumi	Reelection Outside Independent	Female	Outside Director	13/13
9	Takashi Kato	Reelection Outside Independent	Male	Outside Director	13/13
10	Masayuki Sato	New election Outside Independent	Male	–	–

Reelection: candidate for Director to be reelected, New election: candidate for Director to be newly elected, Outside: candidate for Outside Director, Independent: Independent Officer as defined by the Tokyo Stock Exchange

Note: Mr. Yoshinori Nakajima's number of attendance at meetings of the Board of Directors refers to meetings of the Board of Directors held after his appointment on December 19, 2025.

No.	Name (Date of birth)	Career summary, and position and responsibilities at the Company		Number of the Company's shares held
1	Reelection Masanori Iizuka (March 12, 1975) Number of years holding the position: 16 years Number of attendance at meetings of the Board of Directors: 13/13 Special interest in the Company: Note 8. 1) below	Apr. 2002	Joined the Company	20,200 shares
		Dec. 2010	Director, Executive Officer, in charge of Sales of Corporate Information Systems, Accounting Firm Business Division, and Chief Director of G Project of Sales, the Company	
		Oct. 2012	Director, Executive Officer, Chief Director of Sales of Corporate Information Systems, Accounting Firm Business Division, the Company	
		Dec. 2012	Director, Managing Director and Executive Officer, Chief Director of Sales of Corporate Information Systems, Accounting Firm Business Division, the Company	
		Apr. 2014	Director, Managing Director and Executive Officer, Chief Director of Sales, Accounting Firm Business Division, the Company	
		Oct. 2016	Representative Director, Senior Managing Director and Executive Officer, Director of Accounting Firm Business Division, Chief Director of Sales, the Company	
		Oct. 2018	Representative Director, Senior Managing Director and Executive Officer, Director of Accounting Firm Business Division, the Company	
		Dec. 2019	**Representative Director, President and Executive Officer, Director of Accounting Firm Business Division, the Company (present)**	
		(Important concurrent positions) Representative Director, President, TKC Customer Support Service Co., Ltd.		
	[Reason for the nomination as candidate for Director] Mr. Masanori Iizuka has extensive experience in the management of the Company, including two years as Director and Executive Officer, three years as Director, Managing Director and Executive Officer, three years as Representative Director, Senior Managing Director and Executive Officer, and seven years as Representative Director, President and Executive Officer. He also has a thorough knowledge of the Company's entire business, as well as extensive experience and wide-ranging knowledge in all aspects of business management, serving as President and Representative Director, after having served as Chief Director of Sales, Accounting Firm Business Division, and Director of Accounting Firm Business Division. His election as Director is again requested because he can be expected to leverage this experience, knowledge, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by supervising overall business operations and leading decision making on important management issues and the execution of business as President and Representative Director.			

<table>
<tr><th>No.</th><th>Name
(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company's shares held</th></tr>
<tr><td rowspan="2">2</td><td>Reelection
Satoshi Hitaka
(January 19, 1971)

Number of years holding the position:
15 years

Number of attendance at meetings of the Board of Directors:
13/13

Special interest in the Company: Note 8. 2) below</td><td>Apr. 2003
Dec. 2010

Dec. 2011

Jan. 2012

Dec. 2018

Dec. 2020

(Important concurrent positions)
Representative Director, President, TKC Security Services K.K.</td><td>Joined the Company
Executive Officer, Director of ASP Service Promotion, Sales Planning, Local Governments Business Division, the Company
Director, Executive Officer, in charge of New Business Strategy, Local Governments Business Division, the Company
Director, Executive Officer, Chief Director of Cloud Business Promotion, Local Governments Business Division, the Company
Director, Managing Director and Executive Officer, Chief Director of Sales, Local Governments Business Division, the Company
Representative Director, Senior Managing Director and Executive Officer, Director of Local Governments Business Division, the Company (present)</td><td>7,800 shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Director]
Mr. Satoshi Hitaka has extensive experience in the management of the Company, including one year as Executive Officer, seven years as Director and Executive Officer, two years as Director, Managing Director and Executive Officer, and six years as Representative Director and Senior Managing Director and Executive Officer.
He also has a thorough knowledge of the Company's entire business, as well as abundant operational experience and wide-ranging knowledge, serving as Chief Director of Sales, Local Governments Business Division, after having served as Director of Cloud Service Promotion, Local Governments Business Division.
His election as Director is again requested because he can be expected to leverage this experience, knowledge, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by engaging in decision making on important management issues and the execution of business as a Representative Director.</td></tr>
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<tr><th>No.</th><th>Name
(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company's shares held</th></tr>
<tr><td rowspan="2">3</td><td>Reelection
Yoshihisa Ito
(April 2, 1967)

Number of years holding the position:
4 years

Number of attendance at meetings of the Board of Directors:
13/13

Special interest in the Company: None</td><td>Apr. 1990
Dec. 2007

Oct. 2010

Dec. 2013

Apr. 2014

Dec. 2016

Jan. 2018

Dec. 2019

Oct. 2020

Dec. 2022

(Important concurrent positions)
Director, TKC Customer Support Service Co., Ltd. (scheduled to be appointed in December 2026)</td><td>Joined the Company
Executive Officer and Chief Director of User Interface Design Division, Systems Development Research Center, the Company
Executive Officer, Chief Director of Sales Planning, Accounting Firm Business Division, the Company
Director and Executive Officer, Chief Director of Sales Planning, Accounting Firm Business Division, the Company
Director and Executive Officer, Director of Sales Planning Department, Accounting Firm Business Division, the Company
Executive Officer, Chief of Tax Information Systems Design Center, Systems Development Research Center, Accounting Firm Business Division, the Company
Executive Officer and Chief Director of User Interface Design Division, Systems Development Research Center, Accounting Firm Business Division, the Company
Managing Director and Executive Officer, Chief Director of User Interface Design Division, Systems Development Research Center, Accounting Firm Business Division, the Company
Managing Director and Executive Officer, Chief of Tax Information Systems Design Center, Systems Development Research Center, Accounting Firm Business Division, the Company
Director, Managing Director and Executive Officer, Chief Director of System Planning, Systems Development Research Center, Accounting Firm Business Division, the Company (present)</td><td>8,300 shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Director]
Mr. Yoshihisa Ito has engaged in the management of the Company, including nine years as Executive Officer, three years as Director and Executive Officer, three years as Managing Director and Executive Officer, and four years as Director, Managing Director and Executive Officer.
He is familiar with the development of the Company's products and services through his wealth of experience in the Systems Development Division of the Accounting Firm Business Division, and he also has extensive experience and wide-ranging knowledge in areas such as promoting product and service development, based on an accurate grasp of amendments to laws and regulations, advances in information technology, and changes in the social environment and customer needs.
His election as Director is again requested because he can be expected to leverage this experience, knowledge, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by engaging in decision making on important management issues and the execution of business.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company's shares held</th></tr>
<tr><td rowspan="2">4</td><td>Reelection

Takeshi Kawamoto

(August 23, 1969)

Number of years holding the position:
4 years

Number of attendance at meetings of the Board of Directors:
13/13

Special interest in the Company: None</td><td>Apr. 1994

Apr. 2018

Dec. 2019

Dec. 2020

Dec. 2021

Dec. 2022

Dec. 2024

(Important concurrent positions)
–</td><td>Joined the Company

Chief of Technology Platforms Development Center, Local Governments Business Division, the Company

Executive Officer, Chief of Technology Platforms Development Center, Local Governments Business Division, the Company

Executive Officer, Chief Director of Systems Development, Local Governments Business Division, the Company

Chief Director of Systems Development, Local Governments Business Division, the Company

Director and Executive Officer, Chief Director of Systems Development, Local Governments Business Division, the Company

Director, Managing Director and Executive Officer, Chief Director of Systems Development, Local Governments Business Division, the Company (present)</td><td>3,300 shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Director]
Mr. Takeshi Kawamoto has engaged in the management of the Company, including two years as Executive Officer, two years as Director and Executive Officer, and two years as Director, Managing Director and Executive Officer.
As the head of the Systems Development Division of the Local Governments Business Division, he is familiar with the development of the Company's products and services, and he also has extensive experience and wide-ranging knowledge in areas such as leading the generation of innovation in the development of products.
His election as Director is again requested because he can be expected to leverage this experience, knowledge, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by engaging in decision making on important management issues and the execution of business.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company’s shares held</th></tr>
<tr><td rowspan="2">5</td><td>Reelection
Yoshinori Nakajima
(October 1, 1979)

Number of years holding the position:
1 year

Number of attendance at meetings of the Board of Directors:
10/10

Special interest in the Company: None</td><td>Feb. 2014
Sept. 2014

Oct. 2016

Oct. 2024

Dec. 2024

Dec. 2025

(Important concurrent positions)
Director, TLP Corporation</td><td>Joined the Company
Registered as a certified public accountant
Division Manager of G project Promotion, the Company
Deputy Director of Business Administration, the Company
Executive Officer, Chief Director of Business Administration, the Company
Director and Executive Officer, Chief Director of Business Administration, the Company (present)</td><td>200 shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Director]
Mr. Yoshinori Nakajima has high level of expertise and practical experience related to business accounting as a certified public accountant, and he has engaged in the management of the Company, including one year as Executive Officer, and one year as Director and Executive Officer. As the head of the Business Administration, he is also using this expertise and his wide-ranging knowledge to appropriately carry out the Company’s business administration.
His election as Director is again requested because he can be expected to leverage this experience, expertise, and track record to realize the Company’s sustainable growth and increase medium- to long-term corporate value by engaging in decision making on important management issues and the execution of business.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company's shares held</th></tr>
<tr><td rowspan="2">6</td><td>New election

Hiroyuki Taniguchi

(July 31, 1961)

Number of years holding the position:
–years

Number of attendance at meetings of the Board of Directors:
–/–

Special interest in the Company: None</td><td>Apr. 1984

Jul. 1994

Jun. 2000

Jul. 2011

Jul. 2015

Jul. 2017

Aug. 2018

Sept. 2020

Dec. 2020

Apr. 2024

(Important concurrent positions)
Specially Appointed Professor of Faculty of Law, Asia University</td><td>Joined National Tax Agency

Deputy Director of Indirect Tax Policy Division, Tax Bureau, Ministry of Finance

Consul of Consulate General of Japan in New York, Ministry of Foreign Affairs

Director (Property Valuation) of Taxation Department, National Tax Agency

Regional Commissioner of Okinawa Regional Taxation Office

Vice President of National Tax College

Professor of Graduate School of Accounting & Finance, Chiba University of Commerce

Joined the Company

Managing Director and Executive Officer, Chief of TKC Tax Research Center, the Company (present)

Specially Appointed Professor of Faculty of Law, Asia University (present)</td><td>– shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Director]
Mr. Hiroyuki Taniguchi possesses extensive experience gained in institutions including the National Tax Agency and the National Tax College, and high level expertise concerning tax affairs. He has cultivated wide-ranging knowledge of the Company's business and management from engaging in the management over six years as a Managing Director and Executive Officer of the Company.
As Chief of the TKC Tax Research Center, the Company's research body covering tax affairs, he is contributing to strengthening the Group's business foundation by supervising research activities and the provision of information concerning taxation fields to TKCNF members.
His election as Director is requested because he can be expected to leverage this experience, expertise, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by engaging in decision making on important management issues and the execution of business.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company's shares held</th></tr>
<tr><td rowspan="2">7</td><td>Reelection
Outside
Independent
Keiichiro Kato
(July 30, 1957)

Number of years holding the position:
4 years

Number of attendance at meetings of the Board of Directors:
13/13

Special interest in the Company: Note 8. 3) below</td><td>Aug. 1985
Feb. 1987
Feb. 1987
Jan. 2003
Dec. 2022
Dec. 2023
(Important concurrent positions)
Representative Partner, Kato Accounting Office
Director, Keiichiro Kato Certified Public Accountant Office
Representative Director, Kato Kikaku Co., Ltd.</td><td>Registered as a certified public accountant
Registered as certified tax accountant
Started business as certified tax accountant
Representative Partner, Kato Accounting Office (present)
Outside Director, the Company (present)
Representative Director, Kato Kikaku Co., Ltd. (present)</td><td>11,600 shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Outside Director and outline of expected roles]
Mr. Keiichiro Kato, as a certified tax accountant and a certified public accountant, has abundant expertise in tax affairs and accounting.
He also leverages the extensive experience and wide-ranging knowledge he has cultivated through activities to realize the business objectives of TKCNF as Vice Chairman of TKCNF to provide the Company's Board of Directors with valuable advice and suggestions from an objective and independent perspective.
His election as Independent Outside Director is again requested because he can be expected to leverage this experience and knowledge to contribute to the Company's sustainable growth and medium- to long-term enhancement of its corporate value, as well as to contribute to further strengthening the decision-making and supervisory functions of the Board of Directors.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company’s shares held</th></tr>
<tr><td rowspan="2">8</td><td>Reelection
Outside
Independent
Yuko Atsumi
(June 25, 1971)

Number of years holding the position:
2 years

Number of attendance at meetings of the Board of Directors:
13/13

(Present family name: Kikuchi)

Special interest in the Company: Note 8. 4) below</td><td>Apr. 1994
Nov. 1998
Dec. 2008
Dec. 2008

Mar. 2013

Nov. 2018

Dec. 2020

Jan. 2022

Nov. 2023
Jun. 2024

Dec. 2024

Jun. 2025

(Important concurrent positions)
Partner Attorney of Kollect Partners Law Office
Outside Director of Synspective Inc.
Outside Audit & Supervisory Board Member of ExaWizards Inc.</td><td>Joined UBS Securities Japan Co., Ltd
Joined the current Commerzbank AG
Registered as attorney
Joined Baker &McKenzie (Gaikokuho Joint Enterprise)
Established Waseda Legal Commons, LPC
Outside Director of Compliance Partners Inc. (present)
Outside Audit & Supervisory Board Member of T. Rowe Price Japan, Inc.
Partner Attorney of Kollect Partners Law Office (present)
Outside Director of Espoirer Co., Ltd.
Outside Director of Synspective Inc. (present)
Outside Director, the Company (present)
Outside Audit & Supervisory Board Member of ExaWizards Inc. (present)</td><td>– shares</td></tr>
<tr><td colspan="4">[Reason for the nomination as candidate for Outside Director and outline of expected roles]
Ms. Yuko Atsumi, in addition to her wealth of practical experience and expertise as an attorney, has exceptional insight, particularly in legal technology.
She also leverages the wide-ranging knowledge she has cultivated through her experience as an outside director at other companies to provide the Company’s Board of Directors with valuable advice and suggestions from an objective and independent perspective.
Her election as Independent Outside Director is again requested because she can be expected to leverage this experience and knowledge to contribute to the Company’s sustainable growth and medium- to long-term enhancement of its corporate value, as well as to contribute to further strengthening the decision-making and supervisory functions of the Board of Directors.</td></tr>
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(Date of birth)</th><th colspan="2">Career summary, and position and responsibilities at the Company</th><th>Number of the Company’s shares held</th></tr>
<tr><td rowspan="2">9</td><td>Reelection
Outside
Independent
Takashi Kato
(April 7, 1958)

Number of years holding the position:
2 years

Number of attendance at meetings of the Board of Directors:
13/13

Special interest in the Company: None</td><td>Jul. 2013

Jul. 2016

Aug. 2017

Apr. 2018

Apr. 2019
Jun. 2023
Dec. 2024

(Important concurrent positions)
–</td><td>General Manager of Taxation System Department, Bureau of Taxation, Tokyo Metropolitan Government

General Manager of General Affairs Department, Bureau of Taxation, Tokyo Metropolitan Government

Representative Director and President of Tokyo Traffic Development Co., Ltd. (Director of Bureau of Transportation, Tokyo Metropolitan Government)

President of Local Tax Digitalization Council (Director of Bureau of Taxation, Tokyo Metropolitan Government)

President of Local Tax Agency
President of Tokyo Tax Association
Outside Director, the Company (present)</td><td>– shares</td></tr>
<tr><td colspan="3">[Reason for the nomination as candidate for Outside Director and outline of expected roles]
Mr. Takashi Kato, in addition to his expert knowledge and wealth of experience related to local taxation systems, conducted research into artificial intelligence at graduate school and has specialist knowledge concerning information technology, including possessing high level certification as an Information Technology Engineer. He also leverages his track record of promoting the digitization of local tax and his in-depth insight related to local government systems, etc. to provide the Company’s Board of Directors with valuable advice and suggestions from an objective and independent perspective.
His election as Independent Outside Director is again requested because he can be expected to leverage this experience and knowledge to contribute to the Company’s sustainable growth and medium- to long-term enhancement of its corporate value, as well as to contribute to further strengthening the decision-making and supervisory functions of the Board of Directors.</td></tr>
</table>

No.	Name (Date of birth)	Career summary, and position and responsibilities at the Company	Number of the Company's shares held
10	New election Outside Independent Masayuki Sato (August 24, 1964) Number of years holding the position: –years Number of attendance at meetings of the Board of Directors: –/– Special interest in the Company: Note 8. 5) below	Feb. 1999 Registered as certified tax accountant Feb. 1999 Started business as certified tax accountant Jan. 2006 Established Achievement Tax Office **Jan. 2006 Representative Partner, Achievement Tax Office (present)** (Important concurrent positions) Representative Partner, Achievement Tax Office	2,000 shares
	[Reason for the nomination as candidate for Outside Director and outline of expected roles] Mr. Masayuki Sato, as a certified tax accountant, has extensive expertise and experience in tax affairs and accounting. Additionally, as vice chairperson of the New Members Service Committee of the TKCNF since 2002, he has led activities to provide support for certified tax accountants and certified public accountants that newly joined the TKCNF and to increase the number of TKC members. As leader of the TKCNF 7000 Project since 2014, he has worked to advance accreditation support agency activities by TKC members and to promote self-accounting by the TKC method across Japan. Furthermore, he was appointed as Vice Chairman of TKCNF in 2026, and he has cultivated extensive experience and wide-ranging knowledge through activities to realize the business objectives of TKCNF. His election as Independent Outside Director is requested because he can be expected to leverage this experience and knowledge to contribute to the Company's sustainable growth and medium- to long-term enhancement of its corporate value, as well as to contribute to strengthening the decision-making and supervisory functions of the Board of Directors from an objective and independent perspective.	

Notes: 1. The Company's Nomination and Compensation Advisory Committee deliberates on the nominations of the candidates for Director in accord with consultation with the Board of Directors, and reports the results to the Board of Directors. Following the above procedures, the Board of Directors proposes the candidates for Director at the Annual Shareholders Meeting.

2. For the nomination of a candidate for Outside Director, the Company considers the business environment around the Company and the expertise and diversity of the Directors and Audit & Supervisory Board Members comprising the Board of Directors.

3. Mr. Keiichiro Kato is a candidate for Outside Director. At the conclusion of this Annual Shareholders Meeting, his term of office as Outside Director of the Company will have been four years. The Company has notified the Tokyo Stock Exchange of his designation as an independent officer under the regulations of the said exchange.

4. Ms. Yuko Atsumi is a candidate for Outside Director. At the conclusion of this Annual Shareholders Meeting, her term of office as Outside Director of the Company will have been two years. The Company has notified the Tokyo Stock Exchange of her designation as an independent officer under the regulations of the said exchange. Although she changed her family name to Kikuchi following her marriage, she continues to conduct business under her former family name.

5. Mr. Takashi Kato is a candidate for Outside Director. At the conclusion of this Annual Shareholders Meeting, his term of office as Outside Director of the Company will have been two years. The Company has notified the Tokyo Stock Exchange of his designation as an independent officer under the regulations of the said exchange.

6. Mr. Masayuki Sato is a candidate for Outside Director. If his election is approved, the Company will notify the Tokyo Stock Exchange of his designation as an independent officer under the regulations of the said exchange.

7. Pursuant to the provision of Article 427, paragraph (1) of the Companies Act, the Company has provided in its Articles of Incorporation that it may conclude an agreement with Outside Directors to limit their liability as provided for in Article 423, paragraph (1) of the same Act to such minimum amount of limit of liability as provided for in the laws and regulations as long as there are good faith and no gross negligence. If the election of Mr. Keiichiro Kato, Ms. Yuko Atsumi, and Mr. Takashi Kato is approved, the Company will enter into the same contract with them again.
   Also, if the election of Mr. Masayuki Sato is approved, the Company will enter into a new contract with him.

8. The entries in the field for "Special interest in the Company" include the following.

1) Mr. Masanori Iizuka conducts transactions with the Company as a representative of TKC Customer Support Service Co., Ltd.
2) Mr. Satoshi Hitaka conducts transactions with the Company as a representative of TKC Security Services K.K.
3) Mr. Keiichiro Kato conducts transactions with the Company as a representative of Kato Accounting Office.
4) Ms. Yuko Atsumi conducts transactions with the Company as a Partner Attorney of Kollect Partners Law Office.
5) Mr. Masayuki Sato conducts transactions with the Company as representative of Achievement Tax Office.

9. There are no special interests between the candidates for Director and the Company other than the above.

Proposal 3. Election of one (1) Audit & Supervisory Board Member

Among four (4) currently serving Audit & Supervisory Board Members, the term of office of Mr. Yasuo Igarashi will expire at the conclusion of this Annual Shareholders Meeting. Accordingly, the Company proposes the election of one (1) Audit & Supervisory Board Member.

The Audit & Supervisory Board has already given their consent to this proposal.

Name (Date of birth)	Career summary, and position and responsibilities at the Company		Number of the Company's shares held
Reelection Yasuo Igarashi (January 4, 1967) Number of years holding the position: 4 years Number of attendance at meetings of the Board of Directors: 13/13 Attendance at meetings of the Audit & Supervisory Board: 5/5 Special interest in the Company: None	Apr. 1989	Joined the Company	7,300 shares
	Aug. 2012	Executive Officer, Chief of Accounting Information Systems Development Center, Systems Development Research Center, Accounting Firm Business Division, the Company	
	Dec. 2016	Director and Executive Officer, Director of Sales Planning, Sales, Accounting Firm Business Division, the Company	
	Dec. 2017	Director, Managing Director and Executive Officer, Director of Sales Planning, Accounting Firm Business Division, the Company	
	Jan. 2018	Director, Managing Director and Executive Officer, Chief of Systems Development Research Center, Accounting Firm Business Division, the Company	
	Dec. 2022	**Full-time Audit & Supervisory Board Member, the Company (present)**	
	(Important concurrent positions) Auditor, TKC Security Services K.K. Auditor, TKC Customer Support Service Co., Ltd. Auditor, TLP Corporation		

[Reason for the nomination as candidate for Audit & Supervisory Board Member]

Mr. Yasuo Igarashi has engaged in the management of the Company, including four years as Executive Officer, one year as Director and Executive Officer, and five years as Director, Managing Director and Executive Officer, and he has four years of experience as a Full-time Audit & Supervisory Board Member.

He also has a thorough knowledge of the Company's business, as well as abundant operational experience and wide-ranging knowledge, serving as Chief of Systems Development Research Center, Accounting Firm Business Division. He has cultivated a deep understanding of the Company's business and management through his management experience and experience as an Audit & Supervisory Board Member to date.

His election as Audit & Supervisory Board Member is again requested because he can be expected to leverage this experience, knowledge, and track record to realize the Company's sustainable growth and increase medium- to long-term corporate value by contributing to the demonstration of audit functions pertaining to the execution of duties by Directors and the strengthening of the supervisory function of the Board of Directors.

Note: The Board of Directors nominates candidates for Audit & Supervisory Board Member and proposes them at the Annual Shareholders Meeting after having gained approval from the Audit & Supervisory Board.

<Reference>

Management structure after Proposal 2 and Proposal 3 are approved at the Annual Shareholders Meeting (planned)

Name	Position at the Company	Specific expertise and experience expected				
		Business Management Business Strategy	Innovation Technology	Marketing Sales	Finance Accounting Tax	Legal Affairs CG Risk Management
Masanori Iizuka	Representative Director	○	○	○		○
Satoshi Hitaka	Representative Director	○		○		○
Yoshihisa Ito	Director		○		○	
Takeshi Kawamoto	Director		○			
Hiroyuki Taniguchi	Director				○	
Yoshinori Nakajima	Director				○	○
Keiichiro Kato	Outside Director	○			○	○
Yuko Atsumi	Outside Director		○			○
Takashi Kato	Outside Director	○	○			
Masayuki Sato	Outside Director	○			○	○
Yasuo Igarashi	Full-time Audit & Supervisory Board Member				○	○
Koji Iwai	Full-time Audit & Supervisory Board Member					○
Shigeki Taenaka	Outside Audit & Supervisory Board Member	○			○	○
Nobuhiro Harada	Outside Audit & Supervisory Board Member	○			○	○