



November 20, 2025

Company name: Cross Cat Co., Ltd.

Representative: Mitsunori Yamane, President & CEO
(Securities code: 2307, TSE Prime Market)

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Notice Regarding Conclusion of Memorandum of Understanding on Business Acquisition Between Company and Consolidated Subsidiary

Cross Cat Co., Ltd. (the “Company”) hereby announces that the Board of Directors of the Company resolved at the meeting held today to conclude the memorandum of understanding toward the acquisition of business related to the Division of Tokyo Solutions Development, CROSS UIS Co., Ltd. (“CROSS UIS”). Although the timely disclosure standards are not applicable to this case, the Company considers it useful information and hence discloses it discretionally. As the disclosure is on a voluntary basis, a portion of items and descriptions of the disclosure matters are omitted.

1. Reason for the business acquisition

Currently, the significance of regional IT human resource aggregation is growing in the Company’s group from the perspective of securing talented personnel due to two external factors: booming demand for information technology and a declining birthrate. In such a tough business environment, the group has agreed to transfer business related to the Division of Tokyo Solutions Development, CROSS UIS to the Company as a basic policy to improve the business structure within the group by allowing group companies to create more synergies and grow more strongly.

2. Overview of the business acquisition

(1) Details of business to acquire

Business related to the Division of Tokyo Solutions Development: Development and maintenance of system chiefly in the Tokyo metropolitan area

(2) Operating results of business to acquire (fiscal year ended March 31, 2025)

Net sales	433 million yen
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※As the Group operates as a single business segment, it is difficult to calculate expenses for only this business. Therefore, the operating profit and ordinary profit related to this business have been omitted.

(3) Items and amounts of assets and liabilities in business acquisition

Not yet determined at the present moment

(4) Acquisition price and method of settlement

Not yet determined at the present moment

3. Overview of counterparty

(1) Name		CROSS UIS Co., Ltd.
(2) Location		4-2-4 Minamisemba, Chuo-ku, Osaka-shi, Osaka
(3) Job title and name of representative		Masahisa Kamiyama, President & CEO
(4) Description of business		Information-processing service using computers and telecommunication equipment, and the customized development of a system related to the provision of the service Customized development of FA system Development and marketing of generalized software packages Education and consulting service on computer and telecommunication equipment applications Provision of technology services relating to the development of software for computer and telecommunication equipment The sale or lease of data processing equipment and related products All businesses incidental to any of those set forth in the preceding items
(5) Share capital		100 million yen
(6) Date of establishment		January 7, 1987
(7) Major shareholders and ownership ratios		Cross Cat Co., Ltd.: 100%
(8) Relationship between the Company and said company	Capital relationship	A wholly owned subsidiary of the Company
	Personnel relationship	One Director of the Company also serves the said company as an executive.
	Business relationship	There are no transactions to be disclosed.
	Related party relationship	The said company is a related party as it is a subsidiary of the Company.

4. Timetable

(1)	Memorandum of understanding	November 20, 2025
(2)	Conclusion of business transfer agreement (scheduled)	January 23, 2026
(3)	Date of business transfer (scheduled)	April 1, 2026

5. Future outlook

The transfer of business will have a slight impact on the consolidated financial results since the related parties of the transaction are the Company and its subsidiary.