

Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

June 2, 2026

Company name: CUBE SYSTEM INC.
Name of representative: Masahiro Nakanishi,
Representative Director and President
(Securities code: 2335;
Tokyo Stock Exchange, Prime Market)
Inquiries: Hirofumi Kitagaki,
Seniority Corporate Officer, President's Office
Telephone: +81-(0)3-5487-6030

Notice Regarding Capital and Business Alliance with System Create Co., Ltd.

We hereby announce that at the meeting of the Board of Directors held today, the Company resolved to enter into a capital and business alliance (the “Alliance”) with System Create Co., Ltd. (Head Office: Chuo-ku, Fukuoka; President and CEO: Atsushi Sato; hereinafter “System Create”), through an additional share acquisition.

1. Background of the Alliance

The Alliance is intended to further strengthen the business foundations of both companies and enhance their medium- to long-term corporate value, based on the longstanding collaborative relationship between the Company and System Create. The Company and System Create have cooperated extensively in business development, system development, and system operation under a subcontracting relationship. Given their strong compatibility in system development and SES (System Engineering Services) domains, as well as the expected mutual complementarity and enhancement of production bases and technological capabilities through collaboration between their Tokyo and Fukuoka offices, and with expectations for joint business development in the medium to long term, the Company believes that the Alliance will contribute to the growth strategy of the Group.

2. Details of the Alliance

(1) Business Alliance

- Joint promotion of system development and operation projects in the Tokyo area
- Deepening cooperation in system development, operation projects, and talent acquisition in the Kyushu area
- Improvement of quality through the sharing of quality standards and development standards
- Joint research and development, business development, and co-creation of business models
- Mutual human resource development and personnel exchange

(2) Capital Alliance

The Company will subscribe to treasury shares issued through a third-party allotment and will acquire 44 common shares as of May 28, 2026. The acquisition price per share will not be disclosed; however, it has been determined based on the results of a valuation by a third-party institution to ensure its fairness and appropriateness.

- Payment date: June 30, 2026
- Number of common shares to be acquired: 44
- Total common shares held after acquisition: 60
- Voting rights ratio after the Alliance: 21.1%

3. Overview of the Alliance Partner

Name	System Create Co., Ltd.
Location	5F Nantenjin Building, 5-14-12 Watanabedori, Chuo-ku, Fukuoka
Representative	Atsushi Sato, President and CEO
Business	System development, contract development, SES (System Engineering Services), etc.
Capital	JPY 22 million
Established	April 1, 1996

4. Schedule

Board resolution date	June 2, 2026
Agreement execution date	June 2, 2026
Payment date	June 30, 2026

5. Outlook

The impact of this Agreement on the consolidated financial results of the Group is expected to be minimal. Should any matters requiring disclosure arise in the future, including revisions to earnings forecasts, the Company will promptly disclose them.