

Translation

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August 13, 2025

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 (Securities code: 9658; TSE Prime Market)  
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Notice Regarding the Disposal of Treasury Shares as Stock Compensation

BUSINESS BRAIN SHOWA-OTA INC. (“the Company”) hereby announces that at the Board of Directors meeting held on August 13, 2025, it resolved to carry out a disposal of treasury shares as stock compensation (hereinafter “the disposal of treasury shares”), as described below.

1. Outline of the disposal

(1) Disposal date	September 1, 2025
(2) Class and number of shares to be disposed	152,821 ordinary shares
(3) Disposal price	2,836 yen per share
(4) Total value of disposal	433,400,356 yen
(5) Allottee	The Master Trust Bank of Japan, Ltd. (Board Incentive Plan (BIP) Trust account)
(6) Other	An extraordinary report pursuant to the Financial Instruments and Exchange Act is being submitted regarding the disposal of treasury shares.

2. Reason for and purpose of the disposal

At the Board of Directors meeting held on May 30, 2025, the Company resolved to continue and partially revise a stock compensation system for officers that utilizes the Board Incentive Plan

(BIP) Trust (hereinafter “the BIP Trust”), which was introduced from FY2015 with the goal of boosting the motivation to contribute to improving the Company’s medium- to long-term performance and expanding its corporate value more than ever before, and which covers the Company’s directors (excludes outside directors and managing directors who are Audit and Supervisory Committee members; same applies below), and that agenda item was approved at the Company’s 58<sup>th</sup> Ordinary General Meeting of Shareholders held on June 23, 2025. For an outline of the BIP Trust, please refer to “Notice Regarding the Introduction of a Stock Compensation System for Officers (Detailed Decision),” dated May 26, 2015; “Notice Regarding the Continuation and Partial Revision of the Stock Compensation System for Officers,” dated June 3, 2020; and “Notice Regarding the Continuation and Partial Revision of the Stock Compensation System for Officers,” dated May 30, 2025.

The disposal of treasury shares will be carried out by disposing of treasury shares to The Master Trust Bank of Japan, Ltd. (Board Incentive Plan (BIP) Trust), which is the joint trustee in the Board Incentive Plan (BIP) Trust agreement that the Company entered with Mitsubishi UFJ Trust and Banking Corporation accompanying an extension of the BIP Trust’s trust period.

The number of shares to be disposed of will be the number of shares expected to be granted to directors during the trust period based on the stock transfer rules, and the extent of that dilution will be 1.20% of the total number of issued shares (rounded to the third decimal place; a 1.34% ratio to 114,361 voting rights as of March 31, 2025).

The Company shares pertaining to the disposal of treasury shares shall be granted to directors in accordance with the stock transfer rules, and it is not expected that shares will flow into the stock market simultaneously as a result of the disposal of treasury shares. Therefore, the Company believes that the impact on the stock market will be insignificant and the number of shares to be disposed of and the extent of the dilution will be reasonable.

### 3. The basis for and specific details of the disposal price calculation

Where the disposal price is concerned, in order to eliminate arbitrariness and set a price that takes recent stock price trends into account, the disposal price shall be 2,836 yen, which is the closing price for the Company’s shares on the Tokyo Stock Exchange (hereinafter “the TSE”) on August 12, 2025, the business day immediately prior to the date of the resolution by the board of directors regarding the disposal of treasury shares. The Company decided to adopt this price as this was the market price immediately prior to the date of the resolution, and the Company judges this to be a highly objective and reasonable basis for calculation.

Additionally, with regard to the abovementioned disposal price all members of the Audit and Supervisory Committee (all five of whom are outside directors), who attended the Board of Directors meeting, expressed the opinion that the basis for calculating the disposal price is reasonable and that the disposal price does not offer a particular advantage.

#### 4. Procedures in accordance with the Corporate Code of Conduct

The dilution resulting from the disposal of treasury shares is below 25% and does not involve any changes in controlling shareholders. Consequently, the Company is not required to undertake procedures to obtain an independent third-party opinion and confirm the intent of shareholders as prescribed in Article 432 of the Securities Listing Regulations of the TSE.