



Translation

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February 27, 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 Regarding Stock Split and Consequent Partial Revision to the Articles of Incorporation

BUSINESS BRAIN SHOWA-OTA INC. (the “Company”) hereby announces that at the Board of Directors meeting held today, it resolved to conduct a stock split and consequent partial revision to the Articles of Incorporation, as described below.

1. Stock split

(1) Aims of the stock split

By reducing the unit price of investments, the stock split aims to increase the liquidity of the Company’s shares and broaden our investor base.

(2) Method of the stock split

With March 31, 2026, as the record date, we will split our common stock held by shareholders listed or recorded in the final shareholders’ registry that day at a ratio of 1:3.

(3) Increase in the number of shares due to the stock split

Total number of issued shares before the split	11,615,200 shares
Increase in the number of shares due to this split	23,230,400 shares
Total number of issued shares after the split	34,845,600 shares
Total number of authorized shares after the split	106,800,000 shares

(4) Schedule for the stock split

Public notice date of record date (planned)	March 2, 2026
Record date	March 31, 2026

Effective date

April 1, 2026

(5) Others

There will be no change in the amount of share capital as a result of this stock split.

2. Partial revision to the Articles of Incorporation consequent to the stock split

(1) Reason for revision to the Articles of Incorporation

Consequent to the stock split, and in accordance with the provisions of Article 184, Paragraph 2 of the Companies Act, at the Board of Directors meeting held on the same day, the total number of authorized shares in Article 6 of our Articles of Incorporation shall be changed to reflect the split ratio as of April 1, 2026.

(2) Details of the revision to the Articles of Incorporation

The details of the revision are as follows:

(Underlines indicate the portions that have been changed.)

Current Articles of Incorporation	After the revision
(Total number of authorized shares) Article 6 The total number of authorized shares in the Company shall be <u>35,600,000</u> shares.	(Total number of authorized shares) Article 6 The total number of authorized shares in the Company shall be <u>106,800,000</u> shares.

(3) Date of the revision to the Articles of Incorporation

Board of Directors resolution date

February 27, 2026

Effective date

April 1, 2026

3. Shareholder benefits for the financial year ending March 31, 2026

This stock split is effective as of April 1, 2026. Shareholder benefits for the financial year ending March 31, 2026, with a record date of March 31, 2026, shall be provided based on the number of shares and shareholder benefits program before the stock split.