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Securities Code: 9658

June 2, 2026

To our shareholders:

Kazuhiro Komiya
President
Business Brain Showa-Ota Inc.
1-1-1 Nishishimbashi, Minato-ku, Tokyo

Notice of the 59th Annual General Meeting of Shareholders

We are pleased to inform you that the 59th Annual General Meeting of Shareholders of Business Brain Showa-Ota Inc. (the “Company”) will be held as explained below.

When convening this general meeting of shareholders, the Company takes measures for providing information that constitutes the content of reference documents for the general meeting of shareholders, etc. (matters for which measures for providing information in electronic format are to be taken) in electronic format, and posts this information on each of the following websites. Please access one of the websites by using the Internet address shown below to review the information.

[Company’s website]

<https://www.bbs.co.jp/> (in Japanese)

(From the above website, select “Shareholder/Investor”)

[Website where informational materials for the general shareholders meeting are posted]

<https://d.sokai.jp/9658/teiji/> (in Japanese)

[Tokyo Stock Exchange (TSE) website (Listed Company Search)]

<https://www2.jpx.co.jp/tseHpFront/JJK010010Action.do?Show=Show> (in Japanese)

(Access the TSE website by using the Internet address shown above, enter “Business Brain Showa-Ota” in “Issue name (company name)” or the Company’s securities code “9658” in “Code,” and click “Search.” Then, click “Basic information” and select “Documents for public inspection/PR information.” Under “Filed information available for public inspection,” click “Click here for access” under “[Notice of General Shareholders Meeting/Informational Materials for a General Shareholders Meeting].”)

In addition to exercising voting rights by attending the meeting in person, it is possible to exercise your voting rights via the Internet, etc. or in writing (by mail). We request that you examine the reference documents for the general meeting of shareholders and exercise your voting rights by 5:30 p.m. on Monday, June 22, 2026 (JST).

1. **Date and Time:** Tuesday, June 23, 2026, at 10:00 a.m. (JST) (Reception desk will open at 9:30 a.m.)
2. **Venue:** Conference Room, 15th floor, Hibiya Fort Tower
1-1-1 Nishishimbashi, Minato-ku, Tokyo

3. **Purpose of the Meeting**

Matters to be reported:

1. Business Report, Consolidated Financial Statements, and Audit Reports of the Consolidated Financial Statements submitted by the financial auditor and Audit and Supervisory Committee for the 59th fiscal year (April 1, 2025 to March 31, 2026)
2. Non-consolidated Financial Statements for the 59th fiscal year (April 1, 2025 to March 31, 2026)

Matters to be resolved:

- Proposal No. 1** Election of Nine Managing Directors (Excluding Managing Directors Who Are Audit and Supervisory Committee Members)
- Proposal No. 2** Election of Two Managing Directors Who Are Audit and Supervisory Committee Members

4. **How to Exercise Voting Rights**

See How to Exercise Voting Rights on pages 5 - 6 (in Japanese only).

5. **Information on Documents Delivered to Shareholders**

We will also send paper-based documents stating the matters subject to measures for electronic provision to shareholders from whom we have received a request for document delivery. However, among the matters subject to measures for electronic provision, the following items are omitted from those documents in accordance with the provisions of laws and regulations and Article 16, paragraph (2) of the Articles of Incorporation of the Company.

■ The following items in the Business Report:

- Business progress and results
- Status of property, profit and loss for the most recent three business years
- Primary business
- Matters regarding outside officers
- Status of financial auditor
- Summary of the system for ensuring the appropriateness of operations and the operational status of the system

■ The following items in the Consolidated Financial Statements:

- Consolidated Statement of Financial Position
- Consolidated Statement of Income
- Consolidated Statement of Changes in Equity
- Notes to Consolidated Financial Statements

■ The following items in the Non-consolidated Financial Statements:

- Non-consolidated Balance Sheet
- Non-consolidated Statement of Income
- Non-consolidated Statement of Changes in Equity
- Notes to Non-consolidated Financial Statements

■ The following matters in the Audit Report:

- Accounting audit report regarding consolidated financial statements
- Accounting audit report regarding Non-consolidated Financial Statements
- Audit report of Audit and Supervisory Committee

Accordingly, said documents are part of the documents audited by the Audit and Supervisory Committee and financial auditor in preparing their audit reports.

If you attend the meeting in person, we request that you submit the voting rights exercise form to the reception desk.

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 each of the aforementioned websites. If changes are made to how the meeting will be held because of subsequent circumstances, this will be posted on the Company's website (in Japanese only).

Website: <https://www.bbs.co.jp/>

Reference Documents for the General Meeting of Shareholders

Proposal No. 1 Election of Nine Managing Directors (Excluding Managing Directors Who Are Audit and Supervisory Committee Members)

The terms of office of all nine Managing Directors (excluding Managing Directors who are Audit and Supervisory Committee Members; the same shall apply hereinafter in this proposal) will expire at the conclusion of this meeting. Accordingly, the Company proposes the election of nine Managing Directors.

Regarding this proposal, the Audit and Supervisory Committee of the Company has found all candidates to be qualified for Managing Directors.

The candidates for Managing Director are as follows:

No.	Name	Current position and responsibility	Attributes
1	Kazuhiro Komiya	President	Reelection
2	Hitoshi Uehara	Senior Executive Officer, Group Management Supervisor, Director of Accounting Department and Director of Corporate Branding Department	Reelection
3	Yuji Nakamura	Senior Executive Officer, Group Solution Supervisor and General Manager of Innovation Management Headquarters	Reelection
4	Masato Tanibuchi	Senior Executive Officer, Group Consulting Supervisor, General Manager of Accounting Consulting Service and Director of Overseas Business Promotion Office	Reelection
5	Toshiya Sugino	Senior Executive Officer, Group BPO Supervisor, General Manager of BPO Consulting Service and General Manager of AppliedAI Promotion Division	Reelection
6	Hisato Noda	Senior Executive Officer, Group Region Promoter, General Manager of West Japan Region and General Manager of Learning & Development Promotion Division	Reelection
7	Yoshitaka Makimoto	Senior Executive Officer, Group Sales Supervisor, General Manager of Solution Sales Division, Director of East Japan Region Sales Division and General Manager of ACT-Horizon Business Promotion Division	Reelection
8	Osamu Nakai		New election Outside Independent
9	Huang Mingxian		New election Outside Independent

Reelection	Candidate for Managing Director to be reelected
New election	Candidate for Managing Director to be newly elected
Outside	Candidate for outside Managing Director
Independent	Independent officer as defined by the securities exchange, etc.

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
1	<p>Kazuhiro Komiya (September 29, 1962)</p> <p>Reelection</p> <p>Tenure as Managing Director 13 years</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p>July 1993 Joined INOUE AUDIT CORPORATION</p> <p>Mar. 1998 Joined the Company</p> <p>Apr. 2003 Director of CPA Office</p> <p>Apr. 2006 Senior Director</p> <p>Apr. 2008 General Manager of Accounting Consulting Service</p> <p>Apr. 2011 Executive Director and General Manager of Consulting Service</p> <p>June 2013 Executive Director and General Manager of Consulting Service</p> <p>Apr. 2015 Senior Executive Officer and General Manager of Consulting Service</p> <p>Apr. 2017 Senior Executive Officer, Group Consulting Supervisor and General Manager of Consulting Division</p> <p>June 2018 Senior Managing Director, Group Consulting Supervisor and General Manager of Consulting Division</p> <p>Apr. 2019 Senior Managing Director and Group Consulting Supervisor</p> <p>Apr. 2020 Senior Managing Director</p> <p>June 2020 President (current position)</p> <p>Significant concurrent positions outside the Company</p> <p>No significant concurrent positions.</p>	95,040
<p>Reasons for nomination as a candidate for Managing Director</p> <p>Involved in management as a Managing Director of the Company and the Group companies, Kazuhiro Komiya drives forward the Group as a whole and contributes to the enhancement of its corporate value. He possesses expertise as a certified public accountant. The Company believes that his abundance of experience and insight in its consulting business and overseas business domains is indispensable for the management of the Company, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
2	<p data-bbox="331 667 547 730">Hitoshi Uehara (September 10, 1966)</p> <p data-bbox="387 775 491 801">Reelection</p> <p data-bbox="296 846 584 909">Tenure as Managing Director 6 years</p> <p data-bbox="296 954 584 1128">Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p data-bbox="611 293 1201 356">Dec. 1988 Joined Showa Ota & Co. (currently Ernst & Young ShinNihon LLC)</p> <p data-bbox="611 371 1201 434">July 2008 Representative Partner of Shin Nihon & Co. (currently Ernst & Young ShinNihon LLC)</p> <p data-bbox="611 450 970 477">Mar. 2016 Joined the Company</p> <p data-bbox="611 492 1150 555">Apr. 2017 Senior Director and Director of Global Consulting Division</p> <p data-bbox="611 571 1158 633">Apr. 2018 Executive Director and Deputy General Manager of Administration Division</p> <p data-bbox="611 649 1161 752">Apr. 2020 Executive Director, Group Management Supervisor and General Manager of Administration Division</p> <p data-bbox="611 768 1161 871">June 2020 Executive Director, Group Management Supervisor and General Manager of Administration Division</p> <p data-bbox="611 887 1222 990">Apr. 2021 Senior Executive Officer, Group Management Supervisor and General Manager of Administration Division</p> <p data-bbox="611 1005 1222 1108">Apr. 2022 Senior Executive Officer, Group Management Supervisor and General Manager of Administration Division</p> <p data-bbox="611 1124 1238 1258">Apr. 2023 Senior Executive Officer, Group Management Supervisor, General Manager of Administration Division and General Manager of Human Resources Division</p> <p data-bbox="611 1274 1238 1408">Apr. 2025 Senior Executive Officer, Group Management Supervisor, Director of Accounting Department and Director of Corporate Branding Department (current position)</p> <p data-bbox="611 1424 1161 1487">Significant concurrent positions outside the Company Representative Director of Fresco Inc.</p>	41,760
<p data-bbox="284 1518 922 1545">Reasons for nomination as a candidate for Managing Director</p> <p data-bbox="284 1561 1437 1736">Hitoshi Uehara possesses an abundance of experience and broad insight as a certified public accountant. During his career, he has been engaged in the promotion and reinforcement of various fields that form the backbone of a company, including personnel affairs, recruitment, training, accounting, corporate planning and information systems. The Company believes that he is capable of contributing to the reinforcement and promotion of the administrative structure of the Company and the Group companies, and has continued to nominate him as a candidate for Managing Director.</p> <p data-bbox="284 1751 874 1778">Special interests between the candidate and the Company</p> <p data-bbox="284 1794 571 1821">There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
3	<p style="text-align: center;">Yuji Nakamura (August 18, 1965)</p> <p style="text-align: center;">Reelection</p> <p style="text-align: center;">Tenure as Managing Director 6 years</p> <p style="text-align: center;">Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p>Mar. 1988 Joined the Company</p> <p>Apr. 2011 Senior Director and Deputy General Manager of Solution Division</p> <p>Apr. 2017 Executive Director and Director of SL Business 5 Department</p> <p>Apr. 2018 Executive Director and Deputy General Manager of Consulting SI Division</p> <p>Apr. 2019 Executive Director and General Manager of Solutions Consulting Division</p> <p>June 2020 Executive Director and General Manager of Solutions Consulting Division</p> <p>Apr. 2021 Senior Executive Officer and General Manager of Solutions Consultation Service</p> <p>Apr. 2022 Senior Executive Officer, Group Manufacturing Supervisor and General Manager of Solutions Consultation Service</p> <p>Apr. 2025 Senior Executive Officer, Group Solution Supervisor, and General Manager of ACT- Horizon Business Division</p> <p>Apr. 2026 Senior Executive Officer, Group Solution Supervisor and General Manager of Innovation Management Headquarters (current position)</p> <p>Significant concurrent positions outside the Company Representative Director and President of joyworks inc.</p>	59,400
<p>Reasons for nomination as a candidate for Managing Director</p> <p>For years, Yuji Nakamura has driven forward the solutions business at the Company, and possesses an abundance of experience and broad insight. The Company believes that he is capable of contributing to the reinforcement and promotion of the solutions business of the Company and the Group companies, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
4	<p>Masato Tanibuchi (November 27, 1971)</p> <p>Reelection</p> <p>Tenure as Managing Director 4 years</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p>Oct. 1997 Joined Showa Ota & Co. (currently Ernst & Young ShinNihon LLC)</p> <p>July 2010 Partner of Ernst & Young ShinNihon LLC</p> <p>Mar. 2016 Joined the Company</p> <p>Apr. 2018 Senior Director and Director of CPA Office</p> <p>Apr. 2019 Senior Director, General Manager of Consulting Division and Director of CPA Office</p> <p>Apr. 2020 Executive Director, General Manager of Group Overseas Promotion Division, General Manager of Consulting Division and Director of CPA Office</p> <p>Nov. 2020 Executive Director, General Manager of Group Overseas Promotion Division, General Manager of Consulting Division, Director of Global Shared Services Division and Director of CPA Office</p> <p>Apr. 2021 Senior Executive Director, Group Overseas Promotion Supervisor, Group Consulting Supervisor, General Manager of Accounting Consulting Service and Director of CPA Office</p> <p>Apr. 2022 Senior Executive Director, Group Consulting Supervisor, General Manager of Accounting Consulting Service and Director of CPA Office</p> <p>June 2022 Senior Executive Officer, Group Consulting Supervisor, General Manager of Accounting Consulting Service and Director of CPA Office</p> <p>Apr. 2023 Senior Executive Officer, Group Consulting Supervisor and General Manager of Accounting Consulting Service</p> <p>July 2023 Senior Executive Officer, Group Consulting Supervisor, General Manager of Accounting Consulting Service and Director of Overseas Business Promotion Office (current position)</p> <p>Significant concurrent positions outside the Company CEO of BBS (Thailand) Co., Ltd.</p>	15,222
<p>Reasons for nomination as a candidate for Managing Director</p> <p>Masato Tanibuchi possesses an abundance of experience and broad insight as a certified public accountant and drives forward the consulting business of the Company. The Company believes that he is capable of contributing to the further development of the consulting business of the Company and the Group companies, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
5	<p>Toshiya Sugino (March 4, 1967)</p> <p>Reelection</p> <p>Tenure as Managing Director 2 years</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p>Apr. 1990 Joined Saison Information Systems Inc. (currently Saison Technology Co., Ltd.)</p> <p>Feb. 2016 Joined BBS Outsourcing Service Inc., Executive Officer and General Manager of Sales Division</p> <p>June 2017 Director and Executive Officer</p> <p>Apr. 2019 Director and Managing Executive Officer</p> <p>Apr. 2023 Director and Senior Executive Officer</p> <p>June 2023 President and Representative Director</p> <p>Apr. 2024 Joined the Company Senior Executive Director and General Manager of BPO Consulting Service</p> <p>June 2024 Senior Executive Officer, Group BPO Supervisor and General Manager of BPO Consulting Service</p> <p>Apr. 2026 Senior Executive Officer, Group BPO Supervisor, General Manager of BPO Consulting Service and General Manager of AppliedAI Promotion Division (current position)</p> <p>Significant concurrent positions outside the Company No significant concurrent positions.</p>	3,300
<p>Reasons for nomination as a candidate for Managing Director</p> <p>Toshiya Sugino has involved in management as a Representative Director of the Group company. The Company expects that he will continue to contribute to the further development of the BPO business of the Company and the Group companies by using his abundance of experience and broad insight spanning management in general, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
6	<p>Hisato Noda (April 8, 1976)</p> <p>Reelection</p> <p>Tenure as Managing Director 2 years</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p>	<p>Apr. 1998 Joined ASAHI INTELLIGENCE SERVICE CO., LTD.</p> <p>Oct. 2007 Joined the Company</p> <p>Apr. 2020 Senior Director and Branch Manager of Osaka Branch</p> <p>Apr. 2023 Executive Director and Branch Manager of Osaka Branch</p> <p>Apr. 2024 Senior Executive Director and General Manager of West Japan Region</p> <p>June 2024 Senior Executive Officer, Group Region Promoter and General Manager of West Japan Region</p> <p>Apr. 2026 Senior Executive Officer, Group Region Promoter, General Manager of West Japan Region and General Manager of Learning & Development Promotion Division (current position)</p> <p>Significant concurrent positions outside the Company</p> <p>No significant concurrent positions.</p>	5,316
<p>Reasons for nomination as a candidate for Managing Director</p> <p>Hisato Noda possesses an abundance of experience and broad insight, driving forward the solutions business, in addition to experience in managing a branch as the Company's branch manager. The Company expects that he will continue to contribute to the reinforcement and promotion of the Company's solutions business, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
7	<p>Yoshitaka Makimoto (June 7, 1975)</p> <p>Reelection</p> <p>Tenure as Managing Director 1 year</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 12/12 (100%)</p>	<p>Apr. 1998 Joined the Company</p> <p>Apr. 2014 Director of Sales Department 2</p> <p>Apr. 2021 Senior Director and General Manager of Solution Sales Department</p> <p>Apr. 2024 Executive Director, Director of Solution Sales Management Department, Director of Sales Department 1 and Director of Business Administration Department</p> <p>Apr. 2025 Executive Director, Group Sales Supervisor, Director of Solution Sales Management Department, Director of Business Administration Department and Director of Business Planning Department, ACT-Horizon Business Division</p> <p>June 2025 Executive Director, Group Sales Supervisor, Director of Solution Sales Management Department, Director of Business Administration Department and Director of Business Planning Department, ACT-Horizon Business Division</p> <p>Apr. 2026 Senior Executive Officer, Group Sales Supervisor, General Manager of Solution Sales Division, Director of East Japan Region Sales Division and General Manager of ACT-Horizon Business Promotion Division (current position)</p> <p>Significant concurrent positions outside the Company</p> <p>No significant concurrent positions.</p>	13,239
<p>Reasons for nomination as a candidate for Managing Director</p> <p>Yoshitaka Makimoto drives forward the sales division as a whole in the capacity of Group Sales Supervisor. The Company believes that he is qualified to further expand and promote the businesses of the Company and the Group companies, and has continued to nominate him as a candidate for Managing Director.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
8	Osamu Nakai (May 16, 1964) New election Outside Independent	Oct. 1990 Joined Asahi Shinwa & Co. (currently KPMG AZSA LLC)	0
		July 2005 Partner of Joined AZSA & Co. (currently KPMG AZSA LLC)	
		July 2025 Established Osamu Nakai Certified Public Accountant Office (current position)	
		Significant concurrent positions outside the Company Certified public accountant	
Reasons for nomination as a candidate for outside Managing Director and overview of expected roles			
Although Osamu Nakai has not been directly involved in corporate management, he has abundant practical experience of accounting audits, and based on his considerable insight, specialized skills and experience as a certified public accountant, the Company believes that he is capable of providing recommendations and supervise independently of management from the standpoint of protecting general investors, and has newly nominated him as a candidate for outside Managing Director.			
Special interests between the candidate and the Company			
There are no special interests.			
9	Huang Mingxian (November 17, 1975) New election Outside Independent	Oct. 2000 Joined Asahi & Co. (currently KPMG AZSA LLC)	0
		Oct. 2015 Full-time Audit & Supervisory Board Member of Kudan Inc.	
		Dec. 2015 Established H&M International Accounting Office	
		Apr. 2017 Joined Life Robotics Inc.	
		June 2018 Joined FANUC CORPORATION	
		July 2024 Co-Representative of H&M International Accounting Office (current position)	
		Mar. 2026 Representative Member of Origin Capital LLC (current position)	
		Significant concurrent positions outside the Company Certified public accountant Representative Member of Origin Capital LLC	
Reasons for nomination as a candidate for outside Managing Director and overview of expected roles			
Although Huang Mingxian has not been directly involved in corporate management, he has abundant practical experience of accounting audits, and based on his considerable insight, specialized skills and experience as a certified public accountant, the Company believes that he is capable of providing recommendations and supervise independently of management from the standpoint of protecting general investors, and has newly nominated him as a candidate for outside Managing Director.			
Special interests between the candidate and the Company			
There are no special interests.			

- Notes: 1. As the Company conducted a three-for-one split of its common shares effective April 1, 2026, the number of the Company's shares held is stated based on the shares after the share split.
2. Osamu Nakai and Huang Mingxian are candidates for outside Managing Director.

3. The Company plans to enter into agreements with Osamu Nakai and Huang Mingxian to limit their liability for damages under Article 423, paragraph (1) of the Companies Act. The maximum amount of liability for damages under the agreements is the minimum liability amount set forth in Article 425, paragraph (1) of the Companies Act.
4. Osamu Nakai and Huang Mingxian satisfy the requirements for independent officers pursuant to the stipulations of the Tokyo Stock Exchange. If their election is approved, the Company plans to submit notification to the Tokyo Stock Exchange that they have been designated as independent officers.
5. The Company has entered into a directors and officers liability insurance policy with an insurance company as prescribed in Article 430-3, paragraph (1) of the Companies Act, under which all Managing Directors, including Audit and Supervisory Committee Members, are the insured. The policy covers losses that may arise from the insured's assumption of liability incurred in the course of the performance of duties, or receipt of claims pertaining to the pursuit of such liability. All insurance premiums therefor are borne by the Company. Candidates who are already insured under such insurance policy will continue to be insured after assuming the office of Managing Director. Candidates who are not currently insured will be insured under the insurance policy at the time that they assume the office of Managing Director. (The Company plans to renew such insurance policy with the same terms and conditions thereafter.)

Proposal No. 2 Election of Two Managing Directors Who Are Audit and Supervisory Committee Members

The terms of office of Yoichi Hasegawa and Yasuharu Nakajima, who are Managing Directors who are Audit and Supervisory Committee Members, will expire at the conclusion of this meeting. Accordingly, the Company proposes the election of two Managing Directors who are Audit and Supervisory Committee Members.

The consent of the Audit and Supervisory Committee has been obtained for this proposal.

The candidates for Managing Directors who are Audit and Supervisory Committee Members are as follows:

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
1	<p>Yasuharu Nakajima (April 7, 1960)</p> <p>Reelection Outside Independent</p> <p>Tenure as outside Managing Director 3 years and 11 months</p> <p>Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)</p> <p>Attendance at Audit and Supervisory Committee meetings during the fiscal year under review 11/12 (91%)</p>	<p>Oct. 1983 Joined Tetsuzo Ota & Co. (currently Ernst & Young ShinNihon LLC)</p> <p>May 1998 Partner of Showa Ota & Co. (currently Ernst & Young ShinNihon LLC)</p> <p>May 2004 Representative Partner of Shin Nihon & Co. (currently Ernst & Young ShinNihon LLC)</p> <p>Sept. 2008 Manager of No. 6 Audit Department</p> <p>Sept. 2010 Managing Director, General Manager of No. 2 Audit Division and General Manager of Knowledge Division</p> <p>July 2021 Partner of Ernst & Young ShinNihon LLC</p> <p>July 2022 Outside Managing Director (Audit and Supervisory Committee Member) of the Company (current position)</p> <p>Significant concurrent positions outside the Company</p> <p>Certified public accountant</p> <p>External Director of Nitto Boseki Co., Ltd.</p> <p>Auditor of the Japan Industrial Management & Accounting Institute</p> <p>Outside Audit & Supervisory Board Member of Japan Credit Rating Agency, Ltd.</p>	0
<p>Reasons for nomination as a candidate for outside Managing Director and overview of expected roles</p> <p>Although Yasuharu Nakajima has not been directly involved in corporate management, he has abundant practical experience of accounting audits, and based on his considerable insight, specialized skills and experience as a certified public accountant, the Company believes that he is capable of providing recommendations and supervise independently of management from the standpoint of protecting general investors, and has continued to nominate him as a candidate for outside Managing Director who is an Audit and Supervisory Committee Member.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

No.	Name (Date of birth)	Career summary and position and responsibility in the Company (Significant concurrent positions outside the Company)	Number of the Company's shares owned
2	Hiroaki Nagaya (April 22, 1963)	Apr. 1997 Registered as an attorney-at-law with Dai-Ichi Tokyo Bar Association	0
	Reelection Outside Independent Tenure as outside Managing Director 3 years Attendance at Board of Managing Directors meetings during the fiscal year under review 14/14 (100%)	Apr. 2000 Established Ark General Law Office Apr. 2004 Established Integral Law Office (current position) June 2023 Outside Managing Director of the Company (current position) Significant concurrent positions outside the Company Attorney at law of Integral Law Office Outside Director of Tokyo Bus Co., Ltd. Outside Audit & Supervisory Board Member of Art Brain Company Co., Ltd. Director of Japan Sauna Spa Association	
<p>Reasons for nomination as a candidate for outside Managing Director and overview of expected roles</p> <p>Although Hiroaki Nagaya has not been directly involved in corporate management, the Company believes that he is capable of providing advice regarding the Company's management from an independent and fair standpoint as well as appropriate supervision of business execution based on his advanced knowledge and insight and abundance of experience as an attorney at law, and expects that he will further strengthen and enhance the management structure. Therefore, the Company has newly nominated him as a candidate for outside Managing Director who is an Audit and Supervisory Committee Member.</p> <p>Special interests between the candidate and the Company</p> <p>There are no special interests.</p>			

- Notes:
1. As the Company conducted a three-for-one split of its common shares effective April 1, 2026, the number of the Company's shares held is stated based on the shares after the share split.
 2. Yasuharu Nakajima and Hiroaki Nagaya are candidates for outside Managing Director.
 3. The Company has entered into agreements with Yasuharu Nakajima and Hiroaki Nagaya to limit their liability for damages under Article 423, paragraph (1) of the Companies Act. The maximum amount of liability for damages under the agreements is the minimum liability amount set forth in Article 425, paragraph (1) of the Companies Act. Additionally, if their election is approved, the Company plans to renew the agreements.
 4. The Company has submitted notification to the Tokyo Stock Exchange that Yasuharu Nakajima and Hiroaki Nagaya have been designated as independent officers. If their election is approved, the Company plans to continue to designate them as independent officers.
 5. The Company has entered into a directors and officers liability insurance policy with an insurance company as prescribed in Article 430-3, paragraph (1) of the Companies Act, under which all Managing Directors, including Audit and Supervisory Committee Members, are the insured. The policy covers losses that may arise from the insured's assumption of liability incurred in the course of the performance of duties, or receipt of claims pertaining to the pursuit of such liability. All insurance premiums therefor are borne by the Company. Each candidate will continue to be insured after their reelection is approved and they assume the office of Managing Director. (The Company plans to renew such insurance policy with the same terms and conditions thereafter.)

(Reference)

“Standards for Independence of Outside Officers”

The policy of the Company is to select candidates for independent officer who satisfy all of the following in principle in addition to the independence standards set forth by financial instruments exchanges.

- (i) When a candidate or a corporation of which a candidate is an executive officer holds the Company's shares, the voting rights ownership ratio thereof must not exceed 5%.

- (ii) Sales to a candidate or a corporation to which a candidate belongs in transactions conducted during the most recent fiscal year must be less than 1% of the consolidated net sales of the Company.

<Reference> Skill matrix of the Board of Managing Directors

If Proposals No. 1 and 2 are approved and adopted as originally proposed, the Board of Managing Directors of the Company will be comprised of members with the following skills.

		General management and management experience	Legal affairs, risk management and internal controls	Finance and accounting	IT software, system development /quality assurance	Personnel affairs, labor affairs and human resources development	Marketing and sales	Industry experience and knowledge (Note)	International business and overseas experience	Sustainability
Kazuhiro Komiya	President	○		○				-	○	
Hitoshi Uehara	Senior Executive Officer		○	○		○		-	○	○
Yuji Nakamura	Senior Executive Officer				○			-		
Masato Tanibuchi	Senior Executive Officer		○	○				-	○	
Toshiya Sugino	Senior Executive Officer				○			-		
Hisato Noda	Senior Executive Officer				○			-		
Yoshitaka Makimoto	Senior Executive Officer						○	-		
Osamu Nakai	Outside Managing Director		○	○						
Huang Mingxian	Outside Managing Director		○	○					○	○
Hidetoshi Watanabe	Outside Managing Director (Full-time Audit and Supervisory Committee Member)	○	○	○						
Nahoko Yano	Outside Managing Director (Audit and Supervisory Committee Member)		○	○				○		
Yasuharu Nakajima	Outside Managing Director (Audit and Supervisory Committee Member)		○	○						
Hideya Namba	Outside Managing Director (Audit and Supervisory Committee Member)		○	○					○	
Hiroaki Nagaya	Outside Managing Director (Audit and Supervisory Committee Member)		○							

Note: All Managing Directors (excluding Outside Managing Directors) possess industry experience and knowledge.