Translation

Note : This document has been translated from 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.

August 28, 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 Concerning Change to Shareholder Benefit Program

Business Brain Showa-Ota Inc. (the "Company") has implemented a shareholder benefit program in appreciation of shareholders' ongoing support and with the aim of enhancing the investment appeal of the Company's shares and encouraging more shareholders to hold them.

The Company hereby announces that, with the further aim of encouraging more shareholders to hold its shares, the Board of Directors resolved at its meeting held today, August 28, 2026, to change the shareholder benefit program, as described below.

1. Details of the change

(Before change)

Eligible shareholders:	Shareholders holding three unit (300 shares) or more of shares entered or recorded in the register of shareholders as of March 31 each year, and whose continuous holding period exceeds one year
Benefit details:	Shareholders holding 300 shares or more but less than 900 shares: Original QUO Card worth 3,000 yen Shareholders holding 900 shares or more: Original QUO Card worth 5,000 yen
Social contribution activities:	A certain percentage of the benefit amount is donated to public institutions such as the Japan Committee for UNICEF

(After change)

Eligible shareholders and benefit details:

- Shareholders entered or recorded in the Company's register of shareholders as of September 30 each year
  ① Shareholders holding one unit (100 shares) or more: Digital gift worth 500 yen

- Shareholders entered or recorded in the Company's register of shareholders as of March 31 each year
  ① Shareholders holding one unit (100 shares) or more who do not fall under either ② or ③ below: Digital gift worth 500 yen
  ② Shareholders holding three units (300 shares) or more but less than eight units (800 shares), and whose continuous holding period exceeds one year: Digital gift worth 3,000 yen
  ③ Shareholders holding eight units (800 shares) or more, and whose continuous holding period

exceeds one year: Digital gift worth 9,000 yen

Under this change, shareholders holding one unit (100 shares) or more as of September 30 each year will be newly included as eligible for shareholder benefits. In addition, with respect to shareholders as of March 31 each year, shareholders holding one unit (100 shares) or more, regardless of their holding period, will be newly added as eligible, and the benefit details for shareholders continuously holding three units (300 shares) or more for over one year will be expanded according to the number of shares held. Please note that the donations to public institutions such as the Japan Committee for UNICEF, which have until now been implemented as part of the shareholder benefit program, are planned to be conducted separately going forward as part of the Company’s social contribution activities.

2. Timing of the change

The change will apply beginning with the benefits for shareholders entered or recorded in the Company’s register of shareholders as of September 30, 2026.