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August 7, 2025

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## **Notice of Group Reorganization (Acquisition of Business from Consolidated Subsidiary and Transfer of Business between Consolidated Subsidiaries)**

ISB Corporation ("ISB") hereby announces that, at a meeting of ISB's Board of Directors ("Board") held on August 7, 2025, the Board resolved that ISB will acquire part of business from SSS Corporation ("SSS"), a consolidated subsidiary of ISB ("Acquisition of Business"), and that Computer House Corporation ("Computer House"), a consolidated subsidiary of ISB, will transfer part of its business to TAKES Co., Ltd. ("TAKES"), a consolidated subsidiary of ISB ("Transfer of Business"), effective January 1, 2026.

As the reorganization of the ISB group ("Group Reorganization") is an acquisition of business from a consolidated subsidiary and a transfer of business between consolidated subsidiaries, some of the disclosure items and details are omitted.

### **1. Purpose of the Group Reorganization**

ISB has decided to acquire business from a consolidated subsidiary and transfer business between its consolidated subsidiaries in order to improve management efficiency of the ISB group and strengthen its regional strategy to increase added value.

ISB will reorganize the ISB group to strengthen its organizational structure, flexibly respond to changes in the business environment and achieve sustainable growth. The purpose of the Group Reorganization is to build a solid management foundation by promoting optimization of management resources and improvement of operation efficiency for the entire group, and to provide higher value-added services through business development in accordance with the characteristics of each region and customer needs.

## 2. Schedule of the Group Reorganization

Resolutions of the board of directors concerning the Acquisition of Business and the Transfer of Business (ISB)	August 7, 2025
Resolution of the board of directors concerning the Acquisition of Business (SSS)	August 7, 2025
Resolution of the board of directors regarding the Transfer of Business (Computer House and TAKES)	August 7, 2025
Resolution of the board of directors concerning the Acquisition of Business and agreement on the Transfer of Business, and conclusion of the agreement on the Transfer of Business (ISB and SSS)	August 7, 2025
Resolution of the board of directors concerning the Transfer of Business and agreement on the Transfer of Business, and conclusion of the agreement on the Transfer of Business (Computer House and TAKES)	August 7, 2025
Effective date of the Acquisition of Business and the Transfer of Business	January 1, 2026 (scheduled)

### 3. Overview of the Acquisition of Business

#### (1) Summary of Parties (as of December 31, 2024)

	Business transferee company	Business transferer company
(1) Trade name	ISB Corporation	SSS Corporation
(2) Address	2-16-3 Konan, Minato-ku, Tokyo	4-1-7, Kita 6-Jo Higashi, Higashi-ku, Sapporo, Hokkaido
(3) Representative's name and title	Kazufumi Wakao, Representative Director and President	Daisaku Suwahara, Representative Director and President
(4) Business	Information and services	Information and services
(5) Share capital	2,392,430 thousand yen	20,000 thousand yen
(6) Date of establishment	June 4, 1970	April 18, 1979
(7) Number of issued shares	11,437,521 shares	20,000 shares
(8) Fiscal year end	December 31	December 31
(9) Number of employees	955 (Non-consolidated)	130 (Non-consolidated)
(10) Major shareholders and shareholding ratio	Wakao Shoji: 17.49% The Master Trust Bank of Japan, Ltd. (Trust Account): 10.58% Custody Bank of Japan, Ltd. (Trust Account): 4.55% ISB Employee Stock Ownership Association: 3.81% Tomohiro Yoshida: 2.99%	ISB Corporation: 100%
(11) Operating results and financial position for the previous fiscal year		
Fiscal year	Fiscal year ended December 2024 (Consolidated)	Fiscal year ended December 2024 (Non-consolidated)
Net assets	13,504,395 thousand yen	603,853 thousand yen
Total assets	19,800,748 thousand yen	1,041,319 thousand yen
Net assets per share (yen)	1,180.73 yen	30,192.67 yen
Net sales	33,954,594 thousand yen	2,729,371 thousand yen
Operating profit	2,800,403 thousand yen	244,512 thousand yen
Ordinary profit	2,892,784 thousand yen	245,302 thousand yen
Profit attributable to owners of parent	2,032,475 thousand yen	162,230 thousand yen
Profit per share (yen)	177.80 yen	8,111.53 yen

#### (2) Business acquisition

ISB plans to acquire part of the business operated by SSS at its Tokyo head office. Please note that as it is difficult to calculate net sales, operating profit, assets and liabilities for this business alone, these figures have been omitted from this document.

#### 4. Overview of the Transfer of Business

##### (1) Summary of Parties (as of December 31, 2024)

	Business transferee company	Business transferer company
(1) Trade name	TAKES Co., Ltd.	Computer House Corporation
(2) Address	3-11-12, Hatchobori, Chuo-ku, Tokyo	5-1-11 Osaki, Shinagawa-ku, Tokyo
(3) Representative's name and title	Keisuke Tokoyo, Representative Director and President	Hidemi Araki, Representative Director and President
(4) Business	Information and services	Information and services
(5) Share capital	10,000 thousand yen	10,000 thousand yen
(6) Date of establishment	March 8, 2000	September 16, 1976
(7) Number of issued shares	10,000 shares	16,000 shares
(8) Fiscal year end	December 31	December 31
(9) Number of employees	460 (Non-consolidated)	69 (Non-consolidated)
(10) Major shareholders and shareholding ratio	ISB: 100% (indirect ownership ratio: 50%)	ISB: 100%
(11) Operating results and financial position for the previous fiscal year		
Fiscal year	Fiscal year ended December 2024 (Non-consolidated)	Fiscal year ended December 2024 (Non-consolidated)
Net assets	1,325,026 thousand yen	106,239 thousand yen
Total assets	2,783,467 thousand yen	164,988 thousand yen
Net assets per share (yen)	132,502.63 yen	6,639.99 yen
Net sales	6,918,233 thousand yen	428,517 thousand yen
Operating profit	641,277 thousand yen	14,619 thousand yen
Ordinary profit	647,533 thousand yen	16,528 thousand yen
Profit attributable to owners of parent	450,669 thousand yen	10,959 thousand yen
Profit per share (yen)	45,066.92 yen	684.96 yen

##### (2) Business acquisition

TAKES plans to acquire part of the business operated by Computer House at its Tokyo head office. Please note that as it is difficult to calculate net sales, operating profit, assets and liabilities for this business alone, these figures have been omitted from this document.

#### 4. Future outlook

As this is an acquisition of business from a consolidated subsidiary and a transfer of business between consolidated subsidiaries, impact of the Group Reorganization on ISB's consolidated results is immaterial. We will promptly disclose any additional matters that need to be disclosed.