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March 27, 2026

Company name: ISB Corporation.
 Name of representative: Kazuhumi Wakao, Representative Director and President (Securities code: 9702)
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Notice Regarding Issuance of New Shares as Restricted Stock Remuneration

ISB Corporation. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on March 27, 2026, to issue new shares as restricted stock remuneration, as outlined below. The decision is as follows:

1. Overview of issuance

(1)	Due date of payment	April 27, 2026
(2)	Class and number of shares to be issued	15,356 shares of the Company’s common stock
(3)	Amount to be paid in per share	¥2,056
(4)	Total amount of issuance	¥31,571,936
(5)	Scheduled allottee	6 Directors: 11,585 shares 9 Executive Officers: 3,771 shares

2. Purpose and reason for issuance

At a meeting of the Board of Directors held on February 14, 2020, the Company resolved to introduce a restricted share-based remuneration plan (the “Plan”) with the aim of providing incentives to the Company’s Directors (excluding Directors who are audit and supervisory committee members and Outside Directors; the “Eligible Directors”) to sustainably enhance the Company’s corporate value and to further promote value sharing between the Eligible Officers and shareholders.

Furthermore, The Company has also introduced a similar restricted share-based remuneration plan to Executive Officers (together with the Eligible Directors, the “Eligible Officers”) as well.

In this context, at today's Board of Directors meeting, the Company resolved to issue 15,356 shares of its common stock as restricted stock to 15 Eligible Officers (comprising 6 Directors and 9 Executive Officers of the Company). This decision was made after considering the purpose of the Plan, the scope of responsibilities, contributions, and other relevant factors for each Eligible Officer. As part of this issuance, a total monetary compensation claim of ¥31,571,936 will be granted to the Eligible Officers, and all of these claims will be contributed as payment in kind for the allocation of restricted stock.

3. Basis for Calculation and Specific Details of Paid-in Amount

The issuance of new shares under this plan will be conducted using the monetary compensation claims allocated to the allotment recipients as contributed assets. The payment amount is set at the closing price of the Company’s common shares on the Tokyo Stock Exchange on March 26, 2026 (the business day prior to the date of the Board of Directors’ resolution), which is 2,056 yen. This reflects a market price just before the Board of Directors’

resolution and, in the absence of any specific circumstances indicating otherwise, appropriately reflects the Company's value. It is not considered particularly advantageous to the Eligible Officers.