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June 23, 2026

Company name: ISB Corporation  
Representative: Kazufumi Wakao, Representative Director and President  
Code number: 9702, TSE Prime Market  
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## **Notice Regarding the Absorption-Type Merger of a Consolidated Subsidiary (Simplified Merger / Short-Form Merger)**

ISB Corporation ("ISB") hereby announces that, its Board of Directors today resolved to execute an absorption-type merger (the "Merger") effective October 1, 2026, under which the Company will be the surviving company and T-stock Co., Ltd. ("T-stock"), a consolidated subsidiary of the Company, will be the dissolving company.

Since this is a simplified merger and a short-form merger involving a wholly-owned consolidated subsidiary, certain disclosure items and details have been omitted.

### 1. Purpose of the Absorption-type Merger

The purpose of the Merger is to integrate T-stock, which holds 50% of the shares of Takes Co., Ltd. (a member of the Company's group), into the Company. This integration aims to streamline management operations and improve the business efficiency of the entire group.

### 2. Summary of the Merger

#### (1) Schedule

- Board of Directors' meeting to approve the merger agreement: June 23, 2026
- Execution date of the merger agreement: July 1, 2026 (Scheduled)
- Effective date of the merger: October 1, 2026 (Scheduled)

(Note) For the Company, the Merger meets the criteria for a simplified merger pursuant to Article 796, Paragraph 2 of the Companies Act of Japan. For T-stock, it meets the criteria for a short-form merger pursuant to Article 784, Paragraph 1 of the Companies Act. Therefore, neither company will hold a general meeting of shareholders to approve the merger agreement.

#### (2) Method of the Merger

The merger will be an absorption-type merger with the Company as the surviving company and T-stock as the dissolving company. T-stock will be dissolved on the effective date.

#### (3) Details of Allocation Related to the Merger

Because this is an absorption-type merger of a wholly-owned consolidated subsidiary, no shares, cash, or other assets will be allocated or delivered as consideration for the Merger.

#### (4) Treatment of Share Acquisition Rights and Bonds with Share Acquisition Rights Associated with the Merger

Not applicable.

### 3. Overview of the Parties to the Merger (As of March 31, 2026)

	Surviving Company	Dissolving Company
(1) Trade Name	ISB Corporation	T-stock Co., Ltd.
(2) Location	2-16-3 Konan, Minato-ku, Tokyo	5-1-11 Osaki, Shinagawa-ku, Tokyo
(3) Title & Name of Representative	Kazufumi Wakao, Representative Director and President	Kazufumi Wakao, Representative Director and President
(4) Business Activities	Information services business	Holding and management of securities
(5) Capital	2,410 million yen	1 million yen
(6) Date of Establishment	June 4, 1970	January 6, 2016
(7) Number of Shares Issued	11,463,141 shares	1,000 shares
(8) Fiscal Year End	December 31	December 31
(9) Number of Employees	1,000 (Non-consolidated)	0 (Non-consolidated)
(10) Major Shareholders and Ownership Ratios (*)	<ul style="list-style-type: none"> <li>• Wakao Shoji Co., Ltd.: 17.45%</li> <li>• The Master Trust Bank of Japan, Ltd. (Trust Account): 9.99%</li> <li>• ISB Group Employee Stock Ownership Plan: 3.54%</li> <li>• Custody Bank of Japan, Ltd. (Trust Account): 3.32%</li> <li>• Tomohiro Yoshida: 2.99%</li> </ul>	ISB Corporation: 100%
(11) Financial Status and Operating Results for the Immediately Preceding Fiscal Year		
Fiscal Year	FY Ended December 2025 (Consolidated)	FY Ended December 2025 (Non-consolidated)
Net Assets	14,522 million yen	1,234 million yen
Total Assets	21,610 million yen	1,235 million yen
Net Assets per Share	1,266.92 yen	1,234,427.32 yen
Net Sales	37,020 million yen	207 million yen
Operating Income	2,314 million yen	207 million yen
Ordinary Income	2,384 million yen	208 million yen
Net Income Attributable to Owners of Parent	1,435 million yen	208 million yen
Net Income per Share	125.31 yen	208,410.52 yen

\*Note on Major Shareholders and Ownership Ratios:

While the major shareholders and their ownership ratios are stated as of December 31, 2025, the Company has confirmed through a Large Shareholding Report (Change Report) submitted to the Director-General of the Kanto Local Finance Bureau by Axiom Capital Pte. Ltd. (the "Shareholder") dated June 3, 2026, that the Shareholder's ownership ratio against the total number of issued shares was 11.34% as of May 27, 2026.

### 4. Status After the Merger

There will be no changes to the Company's trade name, location, representative, title and name of representative, business activities, capital, or fiscal year end as a result of the Merger.

### 5. Future Outlook

As this is a merger of a wholly-owned consolidated subsidiary, the Merger will have no impact on the Company's consolidated financial results.

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