

Disclaimer

As this document has been machine translated from the Japanese original for reference purposes only, it may not be an exact translation. In the event of any discrepancy between translated document and the Japanese original, the Japanese original shall prevail. We assume no legal responsibility for any discrepancies or differences in interpretation caused by the translation.



November 27, 2025

To All

Company Name: Daiwabo Holdings Co., Ltd.

Representative: Representative Director, President and Chief Executive Officer, Yukihiro NISHIMURA

(Code Number: 3107; TSE Prime Market)

Contact: General Manager of Corporate Planning Dept., Makoto OKUNO

(Phone: +81-6-7739-7300)

Notice of Investment and Capital Business Alliance with BCC Co., Ltd.

We, Daiwabo Holdings Co., Ltd. (hereinafter referred to as "the Company", headquarters: Kita-ku, Osaka City, Representative Director, President and Chief Executive Officer: Yukihiro NISHIMURA), have decided to invest in BCC Co., Ltd. (hereinafter referred to as "BCC", headquarters: Chuo-ku, Osaka City, listed on the TSE Growth Market (Code: 7376), President & CEO: Kazuhiko ITO) through a subscription to third-party allotment of new shares and to conclude a capital business alliance agreement (hereinafter referred to as "this Capital Business Alliance") in November 2025.

1. Purpose of the Capital Business Alliance

Our group, centered around Daiwabo Information System Co., Ltd., one of the largest IT distributors in Japan, has contributed to the advancement of the domestic IT environment by providing a wide range of IT-related equipment to customers in the IT infrastructure distribution business. In our medium- to long-term vision '2030 VISION,' we aim to become an All-in-One Solution Company, advocating for further strengthening and development of the value chain in the IT field.

BCC Co., Ltd. has made IT sales outsourcing its main business, providing sales support to major IT companies through staffing and personnel placement services based on its unique expertise in human resource development. In its medium-term management plan (end of September 2026 to end of September 2030), BCC aims to accelerate growth through synergies between existing and new businesses.

Recently, the IT industry has been experiencing an accelerating labor shortage, and the demand for human resource services is expected to grow increasingly large.

Through this Capital Business Alliance, we aim to deepen mutual sharing of knowledge and personnel exchanges in the IT field between the two companies, respond to the increasing demand for personnel, provide solutions that

contribute to solving customer issues, create new business opportunities for both companies, and maximize corporate value.

Through the collaboration of the two companies, we will contribute to solving social issues and promoting the sustainable development of the IT industry, as well as supporting the broader economy and society.

2. Number of Shares to be Subscribed, Subscription Price, and Status of Share Ownership Before and After Subscription

(1)	Shares Owned Prior to the Subscription	BCC Co., Ltd. Common Stock: - shares (Number of Voting Rights: -) (Voting Rights Ownership Ratio :-%)
(2)	Number of Shares to be Subscribed	BCC Co., Ltd. Common Stock: 300,000 shares (Tentative) (Number of Voting Rights: 3,000)
(3)	Subscription Price	To be subscribed at 1,966 yen per share, equivalent to the average closing price of the company's stock on the Tokyo Stock Exchange Growth Market for the one-month period from October 27, 2025, to November 26, 2025, ending on the business day immediately preceding this Board of Directors' resolution. (Tentative)
(4)	Payment amount	589,800,000 yen (Tentative)
(5)	Shares Owned after the Subscription	BCC Co., Ltd. Common Stock 300,000 shares (Tentative) (Number of Voting Rights: 3,000) (Voting Rights Ownership Ratio: 21.26% (Tentative))

3. Overview of the Business Alliance Partner

(1)	Corporate name	BCC Co., Ltd.
(2)	Office	Tradepia Yodoyabashi 9F, 2-5-8 Imabashi, Chuo-ku, Osaka City, Osaka Prefecture
(3)	Title and Name of Representative	President & CEO: Kazuhiko ITO
(4)	Business area	1. IT Sales Outsourcing Business 2. Healthcare Business
(5)	Share capital	173 million yen (as of September 30, 2025)
(6)	Established	January 20, 2014
(7)	Major Shareholders	Kazuhiko ITO JAPAN SECURITIES FINANCE CO., LTD. Yutaka YAMAGAMI PLUS CORPORATION BCC Employee Stock Ownership

	Takako ITO Rakuten Securities, Inc. SBI SECURITIES Co.,Ltd. Yasuro OKABAYASHI KIT CO., LTD.		
(8) Relationship Between the Listed Company and the Subject Company	Capital relationship	None.	
	Personnel relationship	None.	
	business relationship	There are transactions with our subsidiary, Daiwabo Information System Co., Ltd. (hereinafter referred to as DIS). The transaction involves the acceptance of dispatched personnel at DIS in the IT sales outsourcing business of the partner, as well as the sale of IT-related products and services provided to the company's customers by DIS. In the fiscal year ended September 2025, the sales in the IT sales outsourcing business amounted to 249 million yen, and the purchase amount of IT-related products and services was 39 million yen.	
	Status of Related Parties	None.	
(9) Business Results and Financial Condition of the Partner for the Last Three Years			
Fiscal Year-End	Fiscal Year Ending September 2023	Fiscal Year Ending September 2024	Fiscal Year Ending September 2025
Net assets	647 million yen	641 million yen	568 million yen
Total assets	915 million yen	909 million yen	1,018 million yen
Net assets per Share	582.38 yen	577.25 yen	511.30 yen
Net sales	1,279 million yen	1,385 million yen	1,467 million yen
Operating income (loss)	67 million yen	(17 million yen)	(98 million yen)
Ordinary income (loss)	65 million yen	5 million yen	(92 million yen)
Profit(loss)	45 million yen	(5 million yen)	(73 million yen)
Earnings(loss) per Share	40.85 yen	(5.24 yen)	(66.23 yen)
Dividend per Share	0.00 yen	0.00 yen	0.00 yen

(Note)

1. The content is as of September 30, 2025.
2. BCC is listed on the Tokyo Stock Exchange Growth Market, and the Company has confirmed that the investment target has clearly stated in its corporate governance report submitted to the Tokyo Stock Exchange (December 26, 2024) that it excludes any relationship with antisocial forces and organizations, and has established a system to promptly terminate this Capital Business Alliance Agreement if BCC is found to be

an antisocial force. The Company has determined that BCC has no relationship with antisocial forces based on interviews with BCC's representative and the above-mentioned statement. Furthermore, in the Capital Business Alliance Agreement concluded with BCC, the Company has received representations and warranties from BCC that there is no relationship of benefit provision, delegation, or employment with antisocial forces, and that antisocial forces are not involved in BCC's management and operations, directly or indirectly.

4. Schedule

(1) Resolution Date of the Board of Directors	November 27, 2025
(2) Date of Conclusion of the Capital Business Alliance Agreement	November 27, 2025
(3) Payment Date for the Subscription to Third-Party Allotment of New Shares	December 15, 2025 (tentative)
(4) Start Date of Operations	Starting from January 2026, we will begin implementing measures related to the business alliance based on this Capital Business Alliance.

5. Future Outlook

The impact on business performance from this Capital Business Alliance is expected to be minor, but if any matters requiring disclosure arise, we will promptly inform.