



April 28, 2026

Company name:	eBASE Co., Ltd. (Securities code: 3835, Tokyo Stock Exchange Prime Market)
Headquarters location:	5-4-9, Toyosaki, Kita-ku, Osaka City, Osaka, Japan
Representative:	Takao Iwata, Representative Director and President
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Notice of Execution of Share Transfer Agreement for Acquisition of Shares in KSP-SP Co., Ltd. (To Make It a Subsidiary)

The Company resolved at its Board of Directors meeting held on April 28, 2026, to execute a share transfer agreement (the "Share Transfer Agreement") to acquire 74.8% of the issued shares of KSP-SP Co., Ltd. (hereinafter, "KSP-SP") (excluding treasury shares; the same applies hereinafter), and has executed the Share Transfer Agreement as of today. The details are as follows.

1. Reasons for Share Acquisition

The Company develops and provides "eBASE," a software solution supporting the collection, management, and distribution of product information, as well as "Shozai ebisu," a content delivery service for detailed product information. The Company holds a competitive advantage in the construction and provision of precise "product detail data" covering raw materials, ingredients, specifications, and other product attributes.

KSP-SP, on the other hand, has established a distinctive market position and an extensive track record as a service provider delivering knowledge and expertise for in-store activation to manufacturers, wholesalers, and retailers, with core strengths in the analysis of POS data (purchase performance data) collected from retail stores nationwide.

In the consumer goods and distribution industry, the importance of data-driven, precise marketing strategies and product development has been growing significantly. In this environment, the Company has determined that making KSP-SP a subsidiary and integrating the Company's "product detail data" with KSP-SP's "POS data" to develop a new "Next-Generation Data Marketing Business" will contribute to further enhancement of corporate value for the Company's group.

While the Share Transfer Agreement covers the acquisition of 74.8% of KSP-SP's issued shares, the Company intends to negotiate with the remaining shareholders of KSP-SP prior to the execution of the Share Transfer Agreement, with the aim of ultimately acquiring 100% of KSP-SP's issued shares.

The primary synergies and business objectives anticipated from this transaction are as follows:

(1) Building an Advanced Marketing Analytics Platform

By combining conventional POS data analysis (i.e., identifying sales outcomes) with the Company's precise product detail data (covering product attributes and components), the Company aims to establish a sophisticated analytics platform capable of visualizing sales drivers—specifically, identifying which product characteristics influence consumer purchasing behavior.

(2) Delivering High-Value-Added Solutions to Client Companies

Through the aforementioned data integration, the Company will provide new services that enhance decision-making for client companies, including data-driven, high-precision support for new product development for consumer goods manufacturers, and evidence-based shelf allocation and assortment optimization support for wholesalers and retailers.

The Company has entered into the Share Transfer Agreement with the aim of realizing the synergistic effects described above, accelerating cross-selling to the combined customer bases of both companies, and expanding its overall business domain.

2. Overview of the Company to Be Acquired

(1) Name	KSP-SP Co., Ltd.		
(2) Location	1-2-1 Hamamatsu-cho, Minato-ku, Tokyo		
(3) Name and job title of representative	Junichiro Aizawa, Representative Director		
(4) Description of business	A service provider delivering knowledge and expertise for in-store activation to manufacturers, wholesalers, and retailers		
(5) Share capital	41,725,000 yen		
(6) Date of establishment	March 3, 2003		
(7) Major shareholders and ownership ratios	As the major shareholders are private individuals, disclosure of this information is omitted.		
(8) Relationship between the Company and said company	Capital Relationship	None	
	Personnel Relationship	None	
	Business Relationship	None	
(9) Operating results and financial position of said company for the past three years			
Fiscal Year Ended	FY2023 (Ended Feb. 2023)	FY2024 (Ended Feb. 2024)	FY2025 (Ended Feb. 2025)
Net assets	310 million yen	276 million yen	305 million yen
Total assets	409 million yen	381 million yen	421 million yen
Net assets per share	47,233.06 yen	49,598.98 yen	54,734.43 yen
Net sales	513 million yen	522 million yen	530 million yen
Operating income	32 million yen	48 million yen	55 million yen
Ordinary income	32 million yen	120 million yen	55 million yen
Net income	21 million yen	23 million yen	37 million yen
Net income per share	3,274.52 yen	3,901.19 yen	6,635.45 yen
Dividends per share	1,500.00 yen	1,500.00 yen	1,700.00 yen

3. Overview of the Counterparty to the Share Acquisition

(1) Name	One individual shareholder
(2) Relationship between the Listed Company and the Relevant Individual	There are no applicable matters with respect to any capital relationship, personnel relationship, business relationship, or status as a related party.

4. Number of Shares to Be Acquired, Acquisition Price, and Shareholding Status Before and After the Transaction

(1) Number of shares held before the change	0 shares
(2) Number of shares to be acquired	3,845 shares The number of shares to be acquired stated above includes shares that the counterparty intends to acquire from his/her relatives prior to the execution of the Share Transfer Agreement.
(3) Acquisition Price	The acquisition price is not disclosed pursuant to an arrangement with the counterparty. To ensure fairness and appropriateness, the Company has conducted appropriate due diligence and share valuation by an independent third-party institution to verify the reasonableness of the price. In addition, the acquisition price is less than 15% of the consolidated net assets as of the end of the most recent consolidated fiscal year and less than 15% of the net assets as of the end of the most recent fiscal year, and therefore does not meet the criteria for disclosure.
(4) Number of shares held after the change	3,845 shares (Voting rights ownership ratio: 74.8%)

5. Schedule

(1) Date of the Board of Directors' resolution	April 28, 2026
(2) Date of execution of the share transfer agreement	April 28, 2026
(3) Date of Share Transfer	June 30, 2026

6. Outlook

The acquisition of shares is not expected to have any impact on the Company's financial results for the fiscal year ending March 2026; however, it is expected to contribute to the Company's financial results for the fiscal year ending March 2027 and thereafter. The impact on the Company's consolidated financial results upon execution of the Share Transfer Agreement is currently under review, and should any matters requiring disclosure arise, the Company will promptly make an announcement.