TOBILA SYSTEMS

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July 14, 2026

Dear shareholders and investors,

Company name Tobila Systems Inc.
Representative Atsushi Akita, Representative Director and President
(Securities code: 4441 Tokyo Stock Exchange Standard)
Contact Norimasa Kanemachi, Director and CFO
(E-mail: ir@tobila.com)

Notice Regarding the Capital and Business Alliance with Prodelight Co., Ltd.

Tobila Systems Inc. (the "Company") hereby announces that, at a meeting of the Board of Directors held on July 14, 2026, it resolved to enter into a capital and business alliance (the "Capital and Business Alliance") with Prodelight Co., Ltd. ("Prodelight"), primarily in the cloud private branch exchange ("cloud PBX") field, with the aim of enhancing the corporate value of both companies through cooperation in sales, collaboration and joint development of products and services, and other business collaboration. The Company also resolved to acquire common shares of Prodelight (the "Share Acquisition"), as described below.

1. Background and Purpose of the Capital and Business Alliance

Under its "Medium-Term Management Plan 2028," for which the fiscal year ending October 31, 2028 is the final fiscal year, the Company has set targets of ¥6.0 billion in net sales and ¥1.7 billion in operating profit for that fiscal year. To achieve these targets, the Company has identified the following five key initiatives: (i) accelerating sales of "TobilaPhone Cloud," (ii) accelerating sales of "TobilaPhone Biz," (iii) expanding sales to telecommunications carriers, (iv) creating new businesses, and (v) expanding and developing its workforce. Through these initiatives, the Company is working to achieve business growth and enhance its corporate value.

"TobilaPhone Cloud," one of the services covered by these initiatives, is a cloud PBX service that supports greater efficiency and digital transformation ("DX") in business telephone operations. By leveraging proprietary functions based on its nuisance information database, its expertise in the DX of business telephony, and its product development capabilities, the Company is working to enhance the sophistication and convenience of corporate voice communications infrastructure.

Prodelight provides business telephone systems and voice communications services centered on its cloud PBX service “INNOVERA,” thereby supporting the DX of corporate telephone operations. Prodelight possesses expertise in cloud PBX and business voice communications services, as well as an established customer base, sales partners, and expertise in sales and implementation support.

The cloud PBX market, in which both the Company and Prodelight operate, is expected to expand over the medium to long term, driven by the ongoing migration of fixed-line telephone infrastructure to IP-based and cloud-based systems, the advancement of DX initiatives by companies, the diversification of working styles, and growing demand for operational efficiency.At the same time, as migration from conventional business telephone systems and on-premises PBX systems to cloud PBX services progresses, increasing importance is being placed on operational design at the time of implementation, support for migration from existing telephone environments, the provision of functions tailored to each customer’s workflows, integration with AI functions and external systems, and post-implementation support. The Company also recognizes that competition for customers will intensify further.

Under these market conditions, the Company believes that, in order to strengthen competitiveness in the cloud PBX market and improve convenience and operational efficiency in the telephone operations of corporate customers, it is important not only to expand product functionality, strengthen sales channels, and enhance implementation support systems, but also to continuously increase the value provided through service collaboration and joint development that leverage the expertise and customer bases of both companies.

The Capital and Business Alliance constitutes an initiative to promote the “acceleration of sales of TobilaPhone Cloud,” one of the key initiatives set forth in the Company’s Medium-Term Management Plan 2028. By mutually leveraging the technologies, development capabilities, customer bases, sales channels, and sales and implementation support expertise that the Company and Prodelight possess in the cloud PBX field, the companies intend to strengthen their respective competitiveness and expand sales and market share in the cloud PBX market.

The Company also believes that, in order for the two companies to promote continuous and effective collaboration, it will be beneficial to strengthen their relationship over the medium to long term through an equity relationship, in addition to collaboration in their business operations.

Going forward, the two companies will seek to resolve challenges faced by corporate customers in their telephone operations through the provision of cloud PBX services, mutual utilization of sales channels, enhancement of implementation support systems, service collaboration, and continuous service improvements based on customer needs. Through these efforts, the companies aim to expand their market share in the cloud PBX market and enhance their respective corporate value.

2. Details of the Capital and Business Alliance

(1) Details of the Business Alliance

- Collaboration aimed at expanding sales and market share of cloud PBX services
- Discussions and consideration regarding service and functionality enhancements and product integration
- Other collaborative initiatives agreed upon by the two parties, including initiatives that contribute to enhancing the corporate value of both companies

(2) Details of the Capital Alliance

The Company plans to acquire a total of 100,000 common shares of Prodelight held by Mr. Yuya Kawata, a former Senior Managing Director of Prodelight, through ToSTNeT-1, the off-auction trading system of Tokyo Stock Exchange, Inc.

In connection with the Share Acquisition, the Company and Prodelight have entered into an agreement concerning the Capital and Business Alliance.

3. Summary of the Counterparty in the Capital and Business Alliance

<table>
<tr><td>(1)</td><td>Name</td><td colspan="3">Prodelight Co., Ltd.</td></tr>
<tr><td>(2)</td><td>Address</td><td colspan="3">2F, Yodoyabashi Flex Tower, 3-3-11 Koraibashi, Chuo-ku, Osaka-shi, Osaka</td></tr>
<tr><td>(3)</td><td>Title/name of representative</td><td colspan="3">Hidemitsu Kominami, Representative Director and President</td></tr>
<tr><td>(4)</td><td>Details of business</td><td colspan="3">Development and provision of business voice communications services centered on the cloud PBX service “INNOVERA,” and provision of telecommunications line services</td></tr>
<tr><td>(5)</td><td>Stated capital</td><td colspan="3">263,535 thousand yen</td></tr>
<tr><td>(6)</td><td>Date of establishment</td><td colspan="3">June 4, 2008</td></tr>
<tr><td>(7)</td><td>Major Shareholders and Shareholding Ratios (As of February 28, 2026)</td><td colspan="3">Hidemitsu Kominami 35.65%
Yuya Kawata 11.88%
Wiz Co., Ltd. 9.80%
Japan Business Systems, Inc. 5.94%</td></tr>
<tr><td rowspan="4">(8)</td><td rowspan="4">Relationship between the Listed Company and the Relevant Company</td><td>Capital Relationship</td><td colspan="2">Not applicable.</td></tr>
<tr><td>Personnel Relationship</td><td colspan="2">Not applicable.</td></tr>
<tr><td>Business Relationship</td><td colspan="2">Not applicable.</td></tr>
<tr><td>Status as Related Party</td><td colspan="2">Not applicable.</td></tr>
<tr><td>(9)</td><td colspan="4">Consolidated Operating Results and Consolidated Financial Position for the Last Three Fiscal Years</td></tr>
<tr><td colspan="2">Fiscal year ended</td><td>August 31, 2023</td><td>August 31, 2024</td><td>August 31, 2025</td></tr>
<tr><td colspan="2">Consolidated net assets</td><td>—</td><td>—</td><td>954 million</td></tr>
<tr><td colspan="2">Consolidated total assets</td><td>—</td><td>—</td><td>1,712 million</td></tr>
<tr><td colspan="2">Consolidated net assets per share</td><td>—</td><td>—</td><td>567.42 yen</td></tr>
<tr><td colspan="2">Consolidated net sales</td><td>—</td><td>—</td><td>2,834 million</td></tr>
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Consolidated operating profit	—	—	178 million
Consolidated ordinary profit	—	—	176 million
Profit attributable to owners of parent	—	—	118 million
Consolidated earnings per share	—	—	71.32yen
Dividend per share	—	—	0.00yen
(10) Non-Consolidated Operating Results and Financial Position for the Last Three Fiscal Years			
Fiscal year ended	August 31, 2023	August 31, 2024	August 31, 2025
Net assets	652 million	802 million	985 million
Total assets	1,162 million	1,208 million	1,598 million
Net assets per share	399.76 yen	490.88 yen	565.64 yen
Net sales	2,008 million	2,196 million	2,374 million
Operating profit	129 million	190 million	213 million
Ordinary profit	126 million	187 million	212 million
Net income	90 million	148 million	149 million
Earnings per share	62.63 yen	90.74 yen	89.70yen
Dividend per share	0.00 yen	0.00 yen	0.00yen

Note: As the company has prepared consolidated financial statements from the fiscal year ended August 31, 2025, figures for prior fiscal years are not presented.

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

(1)	Number of shares held before the acquisition	0 shares (Number of voting rights: 0 units) (Ratio of voting rights held: 0%)
(2)	Number of shares to be acquired	100,000 common shares (scheduled) Number of voting rights: 1,000 units
(3)	Acquisition price	The shares are scheduled to be acquired at the closing price on the execution date of the Share Acquisition.
(4)	Number of shares held after the acquisition	100,000 common shares (scheduled) (Number of voting rights: 1,000 units) (Ratio of voting rights held: 5.948% (scheduled))

Note: The Company plans to acquire the common shares of Prodelight held by Mr. Yuya Kawata, a former Senior Managing Director of Prodelight, through ToSTNeT-1 at the closing price on the date of the Share Acquisition.

5. Timetable

(1)	Date of resolution at the meeting of the Board of Directors	July 14, 2026
(2)	Date of conclusion of the agreement	July 14, 2026
(3)	Execution date of the Share Acquisition	During July 2026 (scheduled)

6. Future Outlook

The impact of the Capital and Business Alliance on the Company's financial results for the fiscal year ending October 31, 2026 is expected to be immaterial. If it becomes necessary to revise the Company's financial results forecasts or if any matter requiring disclosure arises, the Company will promptly disclose such information.