



September 15, 2026
Infomart Corporation
1-2-3 Kaigan, Minato-ku, Tokyo
Shin Kimura, President and CEO
Securities Code: 2492 (TSE Prime Market)
Inquiries: Katsuyuki Araki, Director, Senior Executive Officer,
Finance, Accounting & IR Division
TEL: +81-3-5777-1710

Notice of Change in Consolidated Subsidiary (Share Acquisition)

Infomart Corporation (the "Company") announced that its Board of Directors meeting held on September 15, 2026 resolved to acquire shares of K&C Factory Co., Ltd. ("K&C Factory") and make it a consolidated subsidiary (the "Share Acquisition") as follows:

1. Reason for acquiring shares

Based on our philosophy of "contributing to society together with our customers through businesses that serve the world, are needed by the world, and are pleased by the world," we are promoting the digitization of commerce through "DtoD (Data to Data)" by developing "BtoB Platform" that connects companies together through digital platforms. Since its foundation, the Food Business has been developing services for the restaurant industry, with a focus on ordering services that improve the efficiency of connecting orders between restaurants, hotels, etc., and food wholesalers on the platform. In addition, in our investment/alliance policy announced in the second quarter of FY12/2026 results, we are promoting the growth-strategy of raising the unit price per customer (ARPU) by increasing the value of our restaurant service offerings and expanding net sales through business acquisitions in the food business sector. This investment is part of the investment for business growth in accordance with this policy.

In addition to ordering, purchasing, and cost management, which have been strengths in our food-related business, we also cover FL costs (foodstuffs costs plus personnel expenses) for sales at restaurants. In this way, we will support the further advancement and streamlining of back-office operations related to restaurant management. Going forward, by linking the services, customer bases, and data of the two companies, we aim to make restaurant management more efficient and sophisticated, and to build a next-generation management support base that utilizes data and AI.

2. Number of Shares Acquired, Purchase Price, and Shareholding Before and After Acquisition

(1)	Number of shares held before purchase	0 shares (Number of voting rights: 0) (Percentage of voting rights: 0%)
(2)	Number of shares to be acquired	584 shares (common stock 584 shares) (Number of voting rights: 584)
(3)	Acquisition cost	¥575,824 thousand
(4)	Number of shares held after purchase	584 shares (common stock 584 shares) (Number of voting rights: 584) (Percentage of voting rights: 80.00%)

3. Overview of the subsidiary subject to change (K&C Factory Co., Ltd.)

Overview of the subsidiary subject to change (K&C Factory Co., Ltd.)

(1)	Name	K&C Factory Co., Ltd.		
(2)	Address	Head Office: 2-20-15 Nishi-Waseda, Shinjuku-ku, Tokyo		
(3)	Job title/name of representative	Noriyasa Akeda President and Representative Director		
(4)	Description of Businesses	Solutions business such as sales and operation of Pikaichi Navi, a business management system for restaurants; help desk business; system development		
(5)	Share capital	¥10 million		
(6)	Date of Establishment	April 16, 2009		
(7)	Major shareholders and percentage of shares	Noriyasa Akeda 79.45% Toshitaka Hagiwara 13.70% Yoshichika Mishima 6.85%		
(8)	Relationship between the listed company and the said company	Capital relationship	Not applicable.	
		Personnel relationship	Not applicable.	
		Business relationship	Not applicable.	
		Status as a related party	Not applicable.	
(9)	Company's results of operations and financial position for the past 3 years			
	As of / Fiscal year ended	August 31, 2023	August 31, 2024	August 31, 2025
	Net assets	¥157 million	¥142 million	¥173 million
	Total assets	¥296 million	¥262 million	¥321 million
	Net assets per share (Yen)	¥215,290	¥195,760	¥238,020
	Net sales	¥420 million	¥448 million	¥485 million
	Operating profit	¥33 million	¥66 million	¥46 million
	Ordinary profit	¥27 million	¥69 million	¥45 million
	Net income (loss)	¥17 million	¥(14) million	¥30 million
	Earnings (Loss) per share (Yen)	¥24,547	¥(19,529)	¥42,259
	Dividend per share (Yen)	-	-	-

4. Outline of the counterparty to the share purchase

(1)	Name	Noriyasa Akeda, Toshitaka Hagiwara, and Yoshichika Mishima
(2)	Address	We will refrain from disclosing the information because we were unable to obtain approval from the counterparty.
(3)	Relationship between the listed company and the said individuals	Not applicable.

5. Timetable

(1)	Date of resolution of the Board of Directors	September 15, 2026
(2)	Date of conclusion of the business alliance agreement and the share transfer agreement	September 15, 2026
(3)	Date of share purchase	September 30, 2026 (planned)

6. Future outlook

We expect that the impact of making K&C Factory a group company through this share acquisition on our consolidated financial results for the fiscal year ending December 31, 2026 will be minor. However, in the medium term, we believe it will contribute to improving the service value and profitability of the Group through the promotion of back-office DX in the food and beverage industries and the construction of a next-generation service infrastructure that utilizes data and AI. We will promptly disclose any matters that need to be disclosed in the future.