November 2, 2026

To whom it may concern

Company name: Nihon M&A Center Holdings Inc.

Representative: Suguru Miyake, President and Representative Director
(Stock code: 2127 on TSE Prime Market)

Contact: Takamaro Naraki, Senior Vice President and Director

Tel: +81-3-5220-5451

(Update on Previously Disclosed Information)
Notice Concerning the Completion of the Acquisition of Shares in AI Brain Partners Inc. and Its Conversion into a Wholly Owned Subsidiary Through a Simplified Share Exchange

As disclosed in the "Notice Concerning the Acquisition of Shares in AI Brain Partners Inc. and Its Conversion into a Wholly Owned Subsidiary Through a Simplified Share Exchange" dated September 18, 2026 ("September 18 Disclosure"), Nihon M&A Center Holdings Inc. (the "Company") acquired shares in AI Brain Partners Inc. ("AIBP") on October 1, 2026, making AIBP a consolidated subsidiary of the Company. The Company hereby announces that the simplified share exchange ("Share Exchange") whereby the Company became the wholly owning parent company and AIBP became a wholly owned subsidiary took effect today, completing AIBP's conversion into a wholly owned subsidiary.

The Group will incorporate AIBP's expertise in handling the entire process from implementing AI agents to embedding their use across the organization. We will apply this expertise to improve the Group's productivity and provide support to client companies in implementing and utilizing AI before and after M&A. Moreover, Mr. Kohei Nakamura, President & CEO of AIBP, and Mr. Dai Yamamura, Executive Director, have become shareholders of the Company through this Share Exchange and will continue to lead AIBP's management.

1. Schedule for the Share Exchange

(1) Date of the Board of Directors' resolution (the Company) / date of execution of the agreement	September 18, 2026
(2) Shareholders' meeting to approve the Share Exchange agreement (AIBP)	September 18, 2026
(3) Date of execution of the Share Acquisition (Percentage of voting rights held: 67.0%)	October 1, 2026
(4) Effective date of the Share Exchange (Percentage of voting rights held: 100.0%)	November 2, 2026

Note: AIBP's shareholders adopted a written resolution in lieu of holding a General Meeting of Shareholders pursuant to Article 319, Paragraph 1 of the Companies Act.

2. Status of the Share Exchange procedures

The Company executed this Share Exchange through a simplified share exchange procedure as stipulated in Article 796, Paragraph 2 of the Companies Act, without obtaining approval from the General Meeting of Shareholders. The Company published an electronic public notice concerning this Share Exchange on September 18, 2026, and received no notices of opposition from shareholders pursuant to Paragraph 3 of the same article. In connection with this Share Exchange, the Company allocated and delivered 250,000 common shares to AIBP's shareholders, all of which were drawn from the Company's treasury shares. There was no issuance of new shares.

3. Overview of AIBP (as of November 2, 2026)

(1)	Name	AI Brain Partners Inc.
(2)	Address	1-8-2 Marunouchi, Chiyoda-ku, Tokyo
(3)	Name and title of representative	Kohei Nakamura, President and Representative Director
(4)	Business activities	AI BPO/Product Development Support; Company-wide AI Transformation Support (DX Consulting); AI Advisory and Executive Co-creation (Forward Deployed Engineering); AI Training
(5)	Capital stock	1,000,000 yen
(6)	The Company's shareholding ratio	100.0%

4. Outlook

AIBP became a consolidated subsidiary of the Company as of October 1, 2026, and is scheduled to be included in the Company's consolidated financial results beginning with the third quarter of the fiscal year ending March 2027. We expect that the additional acquisition of AIBP shares through this Share Exchange will be accounted for as a transaction with non-controlling shareholders, resulting in a change in capital surplus. No additional goodwill is expected to arise from this Share Exchange. The impact of the Share Exchange on the Company's consolidated financial results for the fiscal year ending March 2027 will be minimal. Should any matters requiring disclosure arise going forward, the Company will promptly disclose such information.