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October 19, 2026

To Whom It May Concern,

Company Name: Insource Co., Ltd.
Representative: Takayuki Funahashi
Representative Director, President and CEO
(Code number: 6200, Prime Market of the Tokyo Stock Exchange)
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Executive Officer, Group Corporate Management and Accounting Department
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**Notice: Change in Trade Name of a Consolidated Subsidiary and Absorption-Type Merger
Between Consolidated Subsidiaries**

At a meeting of the Board of Directors held today, Insource Co., Ltd. (hereafter referred to as the Company) resolved to change the corporate name of its consolidated subsidiary, Insource Digital Academy Cooperation (hereafter referred to as IDA), as described below.

The Board also resolved that IDA will absorb Insource Consulting Corporation (hereafter referred to as ICO), another consolidated subsidiary of the Company, through an absorption-type merger. The Company hereby announces these decisions. As the merger is an absorption-type merger between wholly owned consolidated subsidiaries of the Company, certain disclosure items have been omitted.

1. Change in Trade Name

(1) Overview of the Subsidiary

Trade name	Insource Digital Academy Corporation
Head office	20, Kanda Ogawa-cho 3-chome, Chiyoda-ku, Tokyo
Representative	Daisuke Kanai, Representative Director, Chief Executive Officer and President

(2)

New trade name	Insource Consulting & Digital Corporation
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(3) Effective Date of Change

November 1, 2026

(4) Reason for the Change

IDA has been engaged in human resource development services specializing in the digital field. Going forward, IDA will leverage the knowledge and expertise it has developed in this field to address more complex and diverse management challenges and expand the scope of its services. Accordingly, IDA will change its corporate name.

2. Absorption-Type Merger

(1) Purpose of the Business Reorganization Through the Merger

By combining the two companies' expertise in the digital field, human resource development, organizational development, and other areas, the Group will establish a service delivery structure capable of addressing a broad range of management challenges, including those involving digital technologies, primarily for medium-sized companies and small and growing companies. Therefore, it has decided that IDA absorb ICO through the merger, with the aim of improving the Group's overall business performance and enhancing the efficiency of its organizational operations.

(2) Outline of the Merger

- Schedule of the Merger

Board of Directors' resolution on the merger: October 19, 2026

Execution of the merger agreement: October 19, 2026

Scheduled effective date of the merger: January 1, 2027

* Pursuant to Article 796, Paragraph 2 of the Companies Act, the merger will be conducted under simplified merger procedures for Insource Consulting & Digital Corporation. Pursuant to Article 784, Paragraph 1 of the Companies Act, it will be conducted under short-form merger procedures for ICO. Accordingly, neither company will hold a general meeting of shareholders to approve the merger agreement.

- Method of the Merger

The merger will be an absorption-type merger, with Insource Consulting & Digital Corporation as the surviving company. ICO will be dissolved.

- Allotment in Connection with the Merger

As the merger is between consolidated subsidiaries of the Company, no shares, cash, or other consideration will be allotted in connection with the merger.

- Treatment of Warrant and Bonds with Subscription Warrant of the Absorbed Company

Not applicable.

(3) Overview of the Companies Involved in the Merger

(As of September 30, 2026)

	Surviving Company	Absorbed Company
Trade name	Insource Digital Academy Corporation	Insource Consulting Corporation
Head office	Chiyoda-ku, Tokyo	Chiyoda-ku, Tokyo
Title and name of representative	Daisuke Kanai, Representative Director, Chief Executive Officer and President	Takayuki Funahashi, Representative Director
Main business activities	IT-related On-Site Training, Open Seminars, etc.	Consulting business
Capital	20,000 thousand yen	25,000 thousand yen
Date of establishment	April 19, 2019	October 2, 2023
Number of shares issued	800 shares	200 shares
Fiscal year-end	September	September
Major Shareholder and Shareholding Ratio (Excluding Treasury Shares)	Insource Co., Ltd. 100%	Insource Co., Ltd. 100%
Financial Position and Operating Results for the Most Recent Fiscal Year		
Fiscal year-end	FY24	FY24
Net assets	990 million yen	128 million yen
Total assets	1,143 million yen	165 million yen
Net assets per share	1,237,954.03 yen	642,365.29 yen
Net sales	984 million yen	274 million yen
Operating profit	349 million yen	60 million yen
Ordinary profit	350 million yen	60 million yen
Profit attributable to owners of parent	240 million yen	54 million yen
Earnings per share	301,244.98 yen	271,584.98 yen

(4) Status of the Company After the Merger

There will be no changes to the business activities, head office location, capital, or fiscal year-end.

(5) Impact on Financial Results

As the merger is between consolidated subsidiaries of the Company, its impact on the Company's non-consolidated and consolidated financial results will be minimal.

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