

July 27, 2016

iSigma Partners Corporation

### Acquisition of Nittocone Arm Corporation

On July 27, 2016, iSigma Business Advancement Fund II Investment LLP (“the Fund” hereafter), managed and operated by iSigma Partners Corporation (“we” hereafter), acquired all outstanding shares of Nittocone Arm Corporation (Utsunomiya City, Tochigi; “Nittocone Arm” hereafter) from Mr. Eiichi Saito, the president of the company.

Nittocone Arm is a leading manufacturer of confectioneries such as frozen cakes, and its major customers are major café chains and restaurant chains. Nittocone Arm was originally one of Nittocone Corpoartion’s factory which spun off and became an independent company in 1994. Counting from its origin as a factory, the company has more than 50 years of history having strong points in its original production know-how especially in manual production processes, product development capabilities and establishment of thorough quality control system which enable them to provide safe and secure products to consumers.

Nittocone Arm is showing steady growth in the changing environment in the food market such as diversification of consumer preference and rising consciousness on food safety by establishing a comprehensive system from planning and development of the products to procurement, manufacturing and sales, which enables it to respond flexibly and quickly to the changing environment and customers’ needs.

We will actively support Nittocone Arm and pursue further growth and development of the company by combining its corporate culture and advanced production know-how which have been developed under Mr. Eiichi Saito’s initiative, with our management improvement methods, and through the utilization of Marubeni group’s business expansion abilities such as further development of sales channels and optimization of procurement and logistics.

Nittocone Arm Corporation

Established: Apr 1994

Representative: Eiichi Saito, President

Location: Utsunomiya City, Tochigi

Business: Production of confectioneries concentrating on frozen cakes

URL: <http://www.nc-arm.com/>