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September 2, 2025

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Listing:	Tokyo Prime Market
Securities Code:	4228
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(Update on Disclosed Matter) Notice Regarding Completion of Shares and Equity Transfer in Consolidated Subsidiaries (indirectly owned)

As announced in our press release dated June 13, 2025, “(Update on Disclosed Matter) Notice Regarding Execution of Share and Equity Transfer Agreement on Transfer of Consolidated Subsidiaries (indirectly owned), Change of transferee and Recognition of Extraordinary Losses,” all conditions precedent for the transfer of all shares and equity (the “Shares”) of six business subsidiaries (the “Subsidiaries”) owned by Proseat Europe GmbH have been fulfilled, and the transfer of the Shares has been completed as of today.

For further details regarding this matter, please refer to the aforementioned disclosure dated June 13, 2025.

As a result of the completion of the transfer, the Subsidiaries will be excluded from our scope of consolidation. The impact of this transaction on our consolidated financial results for the first half and full year of the fiscal year ending March 31, 2026 will be disclosed promptly once the final transfer price is determined based on the balance sheet as of August 31, 2025, in accordance with the terms of the transfer agreement, which stipulates finalization within 75 business days.