October 15, 2024

For Immediate Release

Company name: CURVES HOLDINGS Co., Ltd.
Representative: Takeshi Masumoto,
Representative Director and President
(Securities code: 7085, Prime Market of the Tokyo Stock Exchange)
Contact: Shinya Matsuda, Director and General Manager,
Administration Division
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Notice Regarding Change of Certified Public Accountants and Other Accountants

CURVES HOLDINGS Co., Ltd. (the "Company") hereby announces that it resolved at the meeting of the Audit and Supervisory Committee held on October 15, 2024 to change certified public accountants and other accountants who conduct audit certification for the Company prescribed in Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act and at the meeting of the Board of Directors held on the same day to submit the said matter as "proposal for appointment of auditing firm" to the 16th Ordinary General Meeting of Shareholders scheduled to be held on November 26, 2024. Details are as follows.

1. Date of change
November 26, 2024 (Scheduled date of the 16th Ordinary General Meeting of Shareholders)

2. Summary of the outgoing and incoming certified public accountant, etc.
(1) Outline of the incoming certified public accountant, etc.

(i) Name	BDO Sanyu & Co.
(ii) Address	STEC Information Building, 1-24-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo
(iii) Names of Managing Partners	Kouta Yamamoto Satoshi Morita
(iv) Status of registration with the system to register audit firms which audit listed companies pursuant to the Certified Public Accountants Act	Registered

(2) Outline of the outgoing certified public accountant, etc.

(i) Name	PKF Hibiki Audit Corporation
(ii) Address	Kitahama Yamamoto Building, 2-3-6 Kitahama, Chuo-ku, Osaka-shi, Osaka
(iii) Names of Managing Partners	Akira Ogawa Yumiko Sasaki Takamichi Katori

3. Reasons for selection of the firm described under 2.(1) as candidates for certified public accountants and other accountants

Comprehensively taking into account professional skills as an auditing firm, independency, quality control system, global auditing structure, etc. of BDO Sanyu & Co., the Company has determined that the firm is qualified for providing services that suit the Company's operations, in addition to the facts that it is an international firm with a global network and that it is expected to provide audits from new perspectives.

4. Date of the appointment of the outgoing certificate public accountant, etc.

November 28, 2019

5. Opinions presented in audit reports and other documents prepared by the outgoing certified public accountant, etc. during the most recent three years.

Not applicable.

6. Reason for and background of the decision to change or the implementation of the change

The term of office of PKF Hibiki Audit Corporation, which is the accounting auditor of the Company, will expire upon the closing of the 16th Ordinary General Meeting of Shareholders to be held on November 26, 2024. Although the Company considers that audits by the current accounting auditors are conducted appropriately, the Company decided to select BDO Sanyu & Co. as candidate for a new accounting firm for the reason described under 3 above, based on a comparison and examination of several accounting firms by the Audit and Supervisory Committee regarding factors such as the number of years the current accounting auditors have served, which is seven years since the fiscal year ended August 31, 2018 when the Company was a consolidated subsidiary of Koshidaka Holdings Co., Ltd.

7. Opinions on the reason and background described in 6

(1) Opinion of the outgoing certified public accountant, etc.

The Company has received a response that the outgoing certified public accountant, etc. does not have a particular opinion.

(2) Opinion of the Audit and Supervisory Committee

The Board considers the decision reasonable.