April 30, 2026

Company name: V-cube, Inc.
President & CEO: Jun Mizutani
Tokyo Stock Exchange, Prime Market (stock code: 3681)
Contact: Managing Director & CFO, Kazuki Yamamoto (TEL. +81-03-6625-5011)

Notice Concerning Retirement of Independent Auditor

V-cube, Inc. (the "Company") hereby announces that it has received a notice from Grant Thornton Taiyo LLC, the Company's independent auditor, stating that it will terminate the audit contract upon the completion of the 26th fiscal year (from January 1, 2025 to December 31, 2025) and will not enter into an audit contract for the following fiscal year. The details are as follows.

1. Date of receipt of the notice
   April 30, 2026

2. Overview of the retiring independent auditor

① Name	Grant Thornton Taiyo LLC
② Location	22F Akasaka K Tower, 1-2-7 Motoakasaka, Minato-ku, Tokyo
③ Name of engagement partners	Tatsuya Arai Nishimura Kenta

3. Date of appointment of the retiring independent auditor
   March 29, 2022

4. Matters concerning opinions, etc. in audit reports, etc. prepared by the retiring independent auditor over the last three years

In the audit report and internal control audit report for the Annual Securities Report for the fiscal year ended December 31, 2025, the auditor expressed a disclaimer of opinion. Regarding the reasons for the disclaimer of opinion, please refer to the "Notice Concerning Disclaimer of Opinion in the Audit Report and Internal Control Audit Report for the Annual Securities Report for the Fiscal Year Ended December 31, 2025" disclosed on April 30, 2026.

5. Reason and background for the retirement

As announced in the "Notice Concerning Establishment of Special Investigation Committee" dated April 24, 2026, and the "Notice Concerning Material Weaknesses in Internal Control over Financial Reporting" dated April 30, 2026, considering the Company's current situation, the internal control over financial reporting required of a listed company has not been adequately designed or operated. Consequently, the Company

received notice that continuing the audit contract would be difficult, and the contract will terminate upon the completion of the 26th fiscal year (from January 1, 2025 to December 31, 2025), with no audit contract to be executed for the following fiscal year.

6. Opinion of the retiring independent auditor regarding the reason described in 5. Above

The Company has received a response stating that the retiring independent auditor has no particular opinion.

7. Opinion of the Audit and Supervisory Committee regarding the reason described in 5. Above

The Company has received a response stating that the Audit and Supervisory Committee has no particular opinion.

8. Future Outlook

Due to the retirement of the independent auditor, the Company's independent auditor will be temporarily absent. Regarding the appointment of a temporary independent auditor as a successor, the Company will promptly announce the details once they are determined.