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October 30, 2026

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Representative: Naoki Shibata, Representative Director
(Securities Code: 9163, TSE Growth Market)
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(Progress of Disclosed Matter) Notice Regarding Completion of the Transfer of Shares of ATJC Co., Ltd. (Change in Subsidiary), Determination of the Final Transfer Price, and Recognition of Loss on the Share Transfer

Nareru Group Inc. (the "Company," and together with its consolidated subsidiaries, the "Group") hereby announces that the transfer of all of the shares of ATJC Co., Ltd. ("ATJC"), a consolidated subsidiary of the Company, to SecureSoft, Inc. ("SecureSoft") (the "Share Transfer"), as announced in the "Notice Regarding the Transfer of Shares of ATJC Co., Ltd. (Change in Subsidiary)" dated October 15, 2026, was completed today, as described below.

The Company also announces that the final transfer price, reflecting the price adjustments stipulated in the share transfer agreement, has been determined, and that the Company expects to recognize a loss in connection with the Share Transfer.

1. Overview of the Share Transfer

(1) Transferee	SecureSoft, Inc.
(2) Number of shares transferred	400 shares (Ratio of voting rights held: 100.0%)
(3) Date of the Share Transfer	October 30, 2026
(4) Number of shares held after the transfer	0 shares (Ratio of voting rights held: 0%)

Upon completion of the Share Transfer, ATJC ceased to be a consolidated subsidiary of the Company.

2. Transfer Price

Item	Amount
Base transfer price	1,200 million yen
Price adjustment	(56) million yen
Final transfer price	1,144 million yen

The final transfer price, reflecting the price adjustments stipulated in the share transfer agreement, has been determined as shown above.

3. Recognition of Loss on the Share Transfer

In connection with the Share Transfer, the Company expects to recognize the following losses for the fiscal year ending October 31, 2026.

(1) Consolidated financial statements (IFRS)

The Company expects to recognize a loss on the Share Transfer of 564 million yen in the Group's consolidated financial statements.

This loss has been calculated as the difference between the carrying amount of ATJC in the consolidated financial

statements of 1,655 million yen and the final transfer price of 1,144 million yen less transaction-related costs of 53 million yen.

As ATJC's business is classified as a discontinued operation, this loss is expected to be presented within profit (loss) from discontinued operations.

(2) Non-consolidated financial statements (Japanese GAAP)

The Company expects to recognize a loss of 85 million yen on the sale of shares of ATJC in its non-consolidated financial statements.

This loss has been calculated as the difference between the carrying amount of the shares of ATJC of 1,176 million yen and the final transfer price of 1,144 million yen less transaction-related costs of 53 million yen.

The loss amounts above are current estimates and may change as a result of the year-end closing process and other factors.

4. Future Outlook

The loss on the Share Transfer of 564 million yen is expected to be presented in the consolidated financial statements for the fiscal year ending October 31, 2026 within profit (loss) from discontinued operations, together with ATJC's operating results from the beginning of the fiscal year to the date of the Share Transfer and the related tax effects and other items.

After reflecting these items, the Company expects to report a loss from discontinued operations of 309 million yen.

For the impact on the consolidated financial results for the fiscal year ending October 31, 2026, including the Share Transfer, please refer to the "Notice Regarding Revision of Full-Year Consolidated Financial Forecast for the Fiscal Year Ending October 31, 2026," separately announced today.

End