



September 1, 2025

To All

Company	Hamee Corp.	
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	(Code: 3134, Standard Market of the Tokyo Stock Exchange)	
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Notice of Distributed Asset Ratio (Fixed Estimate) Relating to Dividend in Kind of Subsidiary Shares (Share Distribution Spin-off)

At the Board of Directors meeting held on June 13, 2025, Hamee Corp. (the "Company") determined to submit a proposal at the 27th Ordinary General Meeting of Shareholders held on July 28, 2025 (the "Ordinary General Meeting of Shareholders") to distribute all of the shares of the Company's subsidiary NE Inc. ("NE") held by the Company to shareholders through dividends in kind (dividends of property other than cash) (the "Spin-off"). The proposal concerning the Spin-off having been approved at the Ordinary General Meeting of Shareholders, the Company hereby notifies that the distributed asset ratio prescribed by Article 23(1)(iii) of the Enforcement Order of the Income Tax Act and Article 61(2)(iii) of the Enforcement Order of the Income Tax Act is expected to be finalized as follows. The final determination of the distribution asset ratio will be made as of the effective date of the Spin-off, but since no particular changes are expected at this time, it is hereby announced as a definite estimate. With regard to the notification of the distributed asset ratio to shareholders as of October 31, 2025, the record date for the distribution of the Spin-off in accordance with Article 119-8-2, Paragraph 2 of the Order for Enforcement of the Corporation Tax Act and Article 113-2, Paragraph 4 of the Order for Enforcement of the Income Tax Act, it is expected that the notice will be dispatched around the end of November 2025.

Details

1. Distributed Asset Ratio

Distributed asset ratio (firm estimate): "0.273"

2. Tax treatment

(1) In respect of individual shareholders

Following the Spin-off, the respective tax purchase prices of the Company's shares and NE shares of individual shareholders will be the values determined by the following formula using the distributed asset ratio (Section 113-2(1) and Section 2 of the Income Tax Act Enforcement Decree).

Acquisition price per share of NE shares (X) = Unadjusted acquisition price per share of the Company's shares (Y) × Distributed asset ratio ("0.273") ÷ Allocation ratio ("1")

Acquisition price per share of stock of the Company after the Spin-off (Z) = (Y) - ((Y) × Distributed asset ratio ("0.273"))

«Example» Adjusted cost if shares of the Company were purchased at 1,355 yen per share (the closing price of the Company's common stock on the TSE Standard Market on August 29, 2025)

Acquisition price per share of NE shares = 1,355 yen × 0.273 ÷ 1 = 369 yen

Acquisition price per share of shares of the Company after the Spin-off = 1,355 yen - (1,355 yen × 0.273) = 986 yen

※The adjustments to the acquisition price are for tax purposes only and the above tax purchase price does not represent the respective share values of NE shares or the Company's shares after the Spin-off.

(2) In respect of corporate shareholders

After the Spin-off, the respective acquisition prices for the Company's shares and NE shares of corporate shareholders for tax purposes will be the values obtained by the following formula using the distributed asset ratio (Article 119, Section 1, Item 8 of the Corporation Tax Act Enforcement Order, Article 119-3, Section 24).

Book value (for tax purposes) of NE shares (P) = Book value (for tax purposes) of the Company's shares before adjustments (for tax purposes) x Distributed asset ratio ("0.273")
(Tax) book value (R) of the Company's stock after the Spin-off = (Q)-(P)

※The tax treatment of these matters is not a complete description of the necessary tax procedures for shareholders, nor is it a description of the tax treatment in countries other than Japan with respect to the Spin-off. Specific tax procedures and the tax treatment of shareholders will vary depending on the individual circumstances of the shareholder. We ask that you confirm with the nearest Tax Office, certified public tax accountant, etc. how the Spin-off will be handled for tax purposes under your own circumstances.

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