



September 30, 2025

To All

Company Hamee Corp.
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(Progress of Disclosures)
Listing Approval from the Tokyo Stock Exchange for Our Affiliate (NE Inc.) and Dividend Forecasts
and Revisions to Our Consolidated Earnings Forecasts

1. Approval of the listing of our subsidiary NE Inc. on the Tokyo Stock Exchange

As announced on June 13, 2025 in "Notice Regarding Dividend in Kind of Subsidiary Shares (Share Distribution Spin-off) and Change in Specified Subsidiary," we resolved at the Board of Directors meeting held on the same day to pay dividends in kind (share distribution spin-off) of shares of NE Inc. ("NE"), our subsidiary, in order to accelerate the execution of business strategies and to promote further growth in various business fields by achieving independence of management and capital in light of current rapid changes in the business environment and society (the "Spin-off").

The Spin-off is subject to the following conditions: (1) approval of the proposal for the Spin-off will be obtained at the Annual General Meeting of Shareholders held on July 28, 2025; (2) approval for the listing of NE shares will be obtained from the Tokyo Stock Exchange, Inc. ("Tokyo Stock Exchange"), and the said approval will not be cancelled; and (3) the issuance of new shares of NE upon the initial public offering (the "New Share Issuance") will be implemented (and decisions required for such implementation have been made and have not been cancelled). Of these, approval of the proposal for the Spin-off had previously been obtained at the Annual General Meeting of Shareholders.

We are pleased to announce today that the Tokyo Stock Exchange has approved the new listing of NE shares on the Tokyo Stock Exchange.

In addition, we are also pleased to announce that, upon approval of the listing, NE resolved at its Board of Directors meeting held today to implement the New Share Issuance of NE shares.

(1) Dividends in kind and listing schedule

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| • September 30, 2025 (Tuesday): | Listing approval from the Tokyo Stock Exchange |
| | Submission of Securities Registration Statement by NE |
| • October 24, 2024 (Friday): | Date of determination of issue price, etc. of NE shares |
| • October 29, 2025 (Wednesday): | Last cum-rights date of the Company's shares |
| • October 30, 2025 (Thursday): | Ex-rights date of the Company's shares |
| • October 31, 2025 (Friday): | Distribution record date |

Note: This document is a press release to announce the planned Spin-off and listing of the shares of NE Inc. and has not been prepared for the purpose of soliciting investment or any similar activity, whether in Japan or overseas. When making an investment, please be sure to read the prospectus for the issuance of new shares and the secondary sale of shares prepared by NE Inc., and any amendments thereto (if prepared), before making an investment decision. The prospectus for the issuance of new shares and the secondary sale of shares, including any amendments thereto (if prepared), may be obtained from the underwriters. In addition, this press release does not constitute or form a part of any offer or solicitation to purchase securities in the United States. No securities have been registered under the U.S. Securities Act of 1933 with respect to the shares of NE Inc., nor are they planned to be registered. Securities may not be offered or sold in the United States absent registration or an exemption from registration. No securities will be offered in the United States in connection with the aforementioned transactions.

- November 1, 2025 (Saturday): Effective date of distribution of dividends in kind
- November 4, 2025 (Tuesday): NE shares listed on the Tokyo Stock Exchange.

(2) Outline of the New Share Issuance

- Number of new NE shares issued: 500,000 shares of NE common stock
- Secondary offering by way of over-allotment: 75,000 shares of NE common stock
- New shares issued in third-party allotment: 75,000 shares of NE common stock

(NOTE) The secondary offering by way of over-allotment is a secondary offering by Mizuho Securities Co., Ltd. (the "Lead Manager"), taking into consideration the demand level for shares in the New Share Issuance. Accordingly, the number of shares offered in connection with the over-allotment represents the maximum number of shares and may decrease or be discontinued due to demand conditions. In connection with the secondary offering by way of over-allotment, NE resolved at a Board of Directors meeting held on September 30, 2025, to issue 75,000 shares of NE common stock to the Lead Manager by way of third-party allotment (the "Third-Party Allotment"). In addition, the Lead Manager may purchase NE common shares up to the number of shares to be sold in the over-allotment on the Tokyo Stock Exchange ("Syndicate Cover Transactions"). The Lead Manager plans not to accept the allotment for the number of shares acquired through Syndicate Cover Transactions described above. In such case, the Lead Manager shall not make application for all or part of the number of shares to be issued in the Third-Party Allotment, and as a result, the final number of shares issued in the Third-Party Allotment may be reduced due to forfeiture, or the issuance of shares by Third-Party Allotment itself may not be carried out at all. In addition, during the Syndicate Cover Transactions trading period, Syndicate Cover Transactions may be terminated at the discretion of the Lead Manager without any transactions having taken place or with the number of shares purchased not reaching the maximum number of shares.

2. Dividend forecasts and revisions to our full-year-consolidated earnings

(1) Reason for the amendment

As the Spin-off is expected to be implemented as described above, NE will be excluded from our consolidated subsidiaries from November 1, 2025. Accordingly, we have revised the forecast of consolidated financial results for the fiscal year ending April 30, 2026. The forecast of dividends announced in "Consolidated Financial Results FY04/25 [Japanese GAAP]" dated June 13, 2025, as set forth below.

The revised consolidated earnings forecasts and dividend forecasts for the fiscal year ending April 30, 2026 are unchanged from the respective earnings and dividend forecasts based on the assumption "In the case the Spin-off is implemented," which were included as references to the consolidated financial results summary for the fiscal year ended April 30, 2025.

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(2) Revisions to Consolidated Earnings Forecasts for the Current Fiscal Year (May 1, 2025 - April 30, 2026)

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Profit attributable to owners of parent per share
Previously announced forecast (A)	(Millions of yen) 25,528	(Millions of yen) 2,920	(Millions of yen) 2,798	(Millions of yen) 1,940	(Yen) 119.05
Current revised forecast (B)	23,285	2,073	1,990	1,417	86.99
Change (B-A)	(2,243)	(847)	(808)	(523)	—
Change (%)	(8.8)	(29.0)	(28.9)	(27.0)	—
(Reference) Results for the Previous Fiscal Year (Fiscal Year Ended April 30, 2025)	22,895	2,354	2,352	1,278	80.15

(NOTE) Previously announced forecast (A) (as previously announced in our consolidated financial results summary for the fiscal year ended April 30, 2025) included NE consolidated earnings for the full year, whereas the revised forecast includes NE consolidated earnings for the period up to the second quarter but not from the third quarter onward.

(3) Dividend Forecast

	Dividend per share		
	End of second quarter	Year end	Total
Previous forecast (announced June 13, 2025)	0.00 yen	22.50 yen	22.50 yen
Revised forecast	0.00 yen	22.50 yen	22.50 yen
Results for the previous fiscal year (Fiscal year ended April 30, 2025)	0.00 yen	22.50 yen	22.50 yen

End

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