



October 24, 2025

To All

Company	Hamee Corp.	
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(Progress of Disclosures) of our affiliate (NE Inc.)
Notice of Determination of Terms for Issuance of New Shares upon Listing 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"), thereby maximizing long-term stockholder value.

The Spin-off is subject to the following conditions in effect: ① approval of the proposal for the Spin-off will be made at our Annual General Meeting of Shareholders held on July 28, 2025; ② approval of the listing of NE's shares on the Tokyo Stock Exchange (the "TSE") will be obtained, and such approval will not be cancelled; and ③ 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 at the Annual General Meeting of Shareholders and approval of the listing of NEs shares on the TSE have been obtained.

Today, we are pleased to announce that the issue price of NE shares in the New Share Issuance have been decided as follows.

Details

(1) Outline of the New Share Issuance

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| • Number of shares of new NE common stock issued: | 500,000 shares |
| • Secondary offering by way of over-allotment of NE common stock: | 75,000 shares |
| • New shares of NE common stock issued in third-party allotment: | 75,000 shares |
| • Issue price and offering price | 750 yen per share |

(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. 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 (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 the Syndicated 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 Syndicated 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) Dividends in kind and listing schedule

• October 24, 2025 (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 of the Company's shares
• October 31, 2025 (Friday):	Distribution record date
• November 1, 2025 (Saturday):	Effective date for distribution of dividends in kind
	Closing date of the New Share Issuance
• November 4, 2025 (Tuesday):	Distribution date
	NE shares listed on the Tokyo Stock Exchange

(3) Impact on Our Business Results

As the Spin-off is expected to be implemented as described above, NE will be excluded from our consolidated subsidiaries from November 1, 2025. Regarding the impact on our business results, we have not changed our full-year consolidated earnings forecast and dividend forecast for the fiscal year ending April 31, 2026 (based on the assumption "In the case the Spin-off is implemented") as announced in the "Consolidated Fiscal Year Ending April 30, 2025 Financial Results [Japanese Standards]" announced on June 13, 2025, and our full-year consolidated earnings forecast and dividend forecast for the fiscal year ending April 31, 2026 as announced in "2. Dividend forecasts and revisions to our full-year-consolidated earnings" in the "(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".

End

This document is a press release to announce the planned listing of the Spin-off and 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 New Share Issuance and the secondary sale of shares notification and items to be revised prepared by NE Inc. before making an investor's own judgment. 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 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, as amended, 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 exemption from registration. No securities will be offered in the United States in connection with the aforementioned transaction.