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September 6, 2024

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Representative: Takao Hayashi, President

(Code Number: 3662)

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Notice Regarding Non-Operating Expenses of the Parent Company

Ateam Inc. (hereafter Ateam) hereby announces that it has recorded non-operating expenses (non-consolidated) in the fourth quarter of the fiscal year ended July 31, 2024.

1. Details of Parent Company's Non-Operating Expenses

Ateam recorded an allowance for doubtful accounts of 231 million JPY for loans to its consolidated subsidiaries due to their recent business performance.

2. Effect on Financial Results

The non-operating expenses are reflected in the "Consolidated Financial Results for the Fiscal Year Ended July 31, 2024 (Japan GAAP)" disclosed on September 6, 2024. This will have no effect on the financial results as the recording of the allowance for doubtful accounts will be removed from the consolidated financial statements.