August 12, 2026

To whom it may concern,

Company name:	Atrae, Inc.
Representative:	Yoshihide Arai, President and CEO
	Stock Code: 6194 TSE Prime Market
Contact:	Hidekazu Suzuki, Director CFO

Notice Regarding Establishment of a Subsidiary

Atrae, Inc. (the "Company") hereby announces that, as of August 12, 2026, its Board of Directors, resolved to establish a subsidiary, as described below.

1. Purpose of establishing the subsidiary

As announced in the "Notice Regarding Update on Initiatives for Management Conscious of Cost of Capital and Stock Price" dated July 31, 2026, the Company's growth strategy for the fiscal year ending September 2027 is to promote the maximization of customer value through the integration of businesses within the People Tech business. The establishment of this subsidiary is part of this policy. Starting with the establishment of MICOTH, Inc., the Company will expand the target market of "Wevox" to frontline workplaces such as factories, which account for the majority of the working population in Japan, and strive to expand the business as a new growth driver.

2. Overview of the subsidiary to be established

<table>
<tr><td>(1)</td><td>Name</td><td colspan="2">MICOTH, Inc.</td></tr>
<tr><td>(2)</td><td>Location</td><td colspan="2">1-10-10 Azabu-Juban, Minato-ku, Tokyo</td></tr>
<tr><td>(3)</td><td>Title and name of representative</td><td colspan="2">Yuki Moriyama, President and CEO</td></tr>
<tr><td>(4)</td><td>Description of business</td><td colspan="2">Planning, development, and operation, etc. of various services utilizing the Internet and technology</td></tr>
<tr><td>(5)</td><td>Capital</td><td colspan="2">2,500,000 yen (planned)</td></tr>
<tr><td>(6)</td><td>Date of establishment</td><td colspan="2">November 2026 (scheduled)</td></tr>
<tr><td>(7)</td><td>Major shareholders and shareholding ratios</td><td colspan="2">The Company: 51%
Four directors of the subsidiary to be established: 49% in total</td></tr>
<tr><td rowspan="3">(8)</td><td rowspan="3">Relationship between the Company and the subsidiary</td><td>Capital relationship</td><td>It is scheduled to be established as a 51%-owned subsidiary of the Company.</td></tr>
<tr><td>Personnel relationship</td><td>One employee of the Company is scheduled to assume the position of President and CEO, and another is scheduled to assume the position of Audit & Supervisory Board Member.</td></tr>
<tr><td>Business relationship</td><td>Not applicable as it is a newly established company.</td></tr>
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3. Schedule

(1) Date of resolution by the Board of Directors	August 12, 2026
(2) Date of establishment of the subsidiary	November 2026 (scheduled)

4. Future outlook

The Company believes that the impact of this matter on its financial results for the fiscal year ending September 2026 will be minimal, but it will contribute to the enhancement of its corporate value over the medium to long term. If any matters requiring disclosure arise in the future, the Company will announce them promptly. Furthermore, the subsidiary is scheduled to become a consolidated subsidiary of the Company from the date of its establishment. Accordingly, the Company is scheduled to transition from its conventional non-consolidated financial reporting to consolidated financial reporting starting from the fiscal year ending September 2027.

Notes: This is an English translation of the captioned release. This translation is prepared and provided for the purpose of the reader's convenience. All readers are recommended to refer to the original version in Japanese of the release for complete information.