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For Immediate Release

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**(Progress of Disclosure) Notice Regarding Completion of
the Business Transfer of the “Point Income” Online Rewards Site**

As announced in the “Notice Regarding the Business Transfer of the ‘Point Income’ Online Rewards Site” dated July 18, 2025, Ceres Inc. (the “Company”) hereby announces that the business transfer of the “Point Income” online rewards site and the affiliate program “AD-LEAP,” operated by FIVEGATE Inc. (Head Office: Shibuya-ku, Tokyo; Representative Director: Masahiro Yamashita), has been completed today as scheduled.

As a result of this transaction, “Point Income” and “AD-LEAP” will be included in the Company’s consolidated financial results. The impact of this business transfer on the Company’s consolidated results for the fiscal year ending December 31, 2025 is currently under examination. If it becomes necessary to revise the earnings forecast or if any matters arise that should be disclosed, the Company will make such announcements in a timely and appropriate manner.

(Reference)

Consolidated Earnings Forecast and Previous Fiscal Year Results

	Net sales	EBITDA	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Forecast for FY2025 (Fiscal year ending December 31, 2025)	(million yen) 28,400	(million yen) 6,050	(million yen) 2,850	(million yen) 3,250	(million yen) 3,350	(yen) 291.04
Results for FY2024 (Fiscal year ended December 31, 2024)	27,706	3,146	2,228	2,677	1,480	128.96

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