



October 1, 2026

To Whom It May Concern:

Company name: uSonar Co., Ltd.
Name of representative: Katsuhito Nagatake, Representative Director and
President and CEO
(Securities code: 431A, TSE Growth Market)
Inquiries: Mitsutake Kitazawa, Director, CFO and General
Manager of the Administration Division
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(Progress of Disclosure) Notice Regarding Completion of Acquisition of Shares in Empire State Co., Ltd. and Making It a Subsidiary

As announced in the "Notice Regarding Acquisition of Shares in Empire State Co., Ltd. and Making It a Subsidiary" dated September 15, 2026, we acquired shares in Empire State Co., Ltd. and made it a subsidiary as of October 1, 2026. We hereby announce the details as follows.

1. Overview of the Subsidiary

(1)	Name	Empire State Co., Ltd.
(2)	Location	Kawashima Bldg. 9F, 4-48 Ota-machi, Naka-ku, Yokohama City, Kanagawa
(3)	Title and Name of Representative	President and Representative Director, Koyo Itakura
(4)	Business	Sales consulting /Sales outsourcing services for corporate clients / BPO / Real estate business
(5)	Capital	¥10 million
(6)	Date of Establishment	September 29, 2023
(7)	Major Shareholders and Shareholding Ratio	uSonar Co., Ltd.: 70% Koyo Itakura: 20% Kota Maeda: 10%
(8)	Number of Shares Held After the Acquisition	35 shares (Number of voting rights: 35) (Percentage of voting rights held: 70.0%)

2. Future Outlook

As a result of this share acquisition, the company will become a consolidated subsidiary of the Company, and the Company plans to transition to consolidated financial reporting beginning with its full-year financial results. The impact of this share acquisition on the Company's consolidated financial results for the fiscal year ending December 2026 is expected to be immaterial at this time. The Company will promptly disclose any matters that require disclosure in the future.

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