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October 24, 2025

Company name: Marumae Co., Ltd.
Name of representative: Toshikazu Maeda, President
and Representative Director
(Securities code: 6264; TSE
Prime Market)
Inquiries: Takeshi Shimomai, General
Manager of the Administration
Department
(Email: inquiry_en@marumae.com)

Notice Concerning Change of Independent Auditor

Marumae Co., Ltd. (the “Company”) hereby announces that at the Audit and Supervisory Committee meeting held on October 24, 2025, a resolution was passed regarding the change of independent auditor, who performs audit certification under Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act. Furthermore, at the Board of Directors meeting held on the same day, it was resolved to submit the “Election of Accounting Auditor” to the 38th Annual General Meeting of Shareholders scheduled for November 27, 2025.

1. Scheduled date of change

November 27, 2025 (the scheduled date of the 38th Annual General Meeting of Shareholders)

2. Overview of incoming and outgoing independent auditors

(1) Overview of incoming independent auditor

(i) Name	Deloitte Touche Tohmatsu LLC
(ii) Location	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo, Japan
(iii) Name of engagement partners	Hideki Aramaki, Takayuki Nagae
(iv) Registration status under the “Registration System for Listed Company Auditors” based on the Certified Public Accountants Act	Registered

(2) Overview of outgoing independent auditor

(i) Name	BDO Sanyu & Co.
(ii) Location	1-24-1 Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan
(iii) Name of engagement partners	Hidetsugu Yoshikawa, Takanobu Ueki

3. Reason for selecting the candidate independent auditors stated in 2. (1)

The Audit and Supervisory Committee of the Company determined that the candidates are appropriate, taking into consideration that the current independent auditor has served for an extended period and that audits from a new perspective can be expected. The Committee also comprehensively evaluated the candidates' expertise, independence, quality control system, and audit framework required of independent auditors, and concluded that they are well qualified.

4. Date of original appointment of the outgoing independent auditor

December 1, 2004

5. Opinions on audit reports and other documents prepared by the outgoing independent auditor over the last three years

Not applicable.

6. Reason and background for determining or leading to change

BDO Sanyu & Co., the Company's independent auditor, will complete its term at the conclusion of the 38th Annual General Meeting of Shareholders scheduled for November 27, 2025. While the Company believes that BDO Sanyu & Co. has a fully adequate system in place for conducting accounting audits appropriately and properly, given the extended duration of its auditing tenure and for the reasons stated in Section 3 above, the Company has selected Deloitte Touche Tohmatsu LLC as the candidate for independent auditor.

7. Opinion on the reason and background described in 6. above

(1) Opinion of the outgoing independent auditor

The Company has received a response stating that they have no particular opinion.

(2) Opinion of the Audit and Supervisory Committee

The Committee has determined that the reasons and process are appropriate.