



October 15, 2026

Company name:	Nareru Group Inc.
Representative:	Naoki Shibata, Representative Director (Securities Code: 9163, TSE Growth Market)
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Notice Regarding the Transfer of Shares of ATJC Co., Ltd. (Change in Subsidiary)

Nareru Group Inc. (the “Company,” and together with its consolidated subsidiaries, the “Group”) hereby announces that, at the meeting of the Board of Directors held on October 15, 2026, it resolved to transfer all of the shares of ATJC Co., Ltd. (“ATJC”), a consolidated subsidiary of the Company, to SecureSoft, Inc. (“SecureSoft”) (the “Share Transfer”), and entered into a share transfer agreement with SecureSoft on the same day, as described below.

1. Reason for the Share Transfer

The Group aims to establish a “Construction Talent Platform” that contributes to addressing structural challenges in the construction industry, including labor shortages. Under its Medium-Term Management Plan “Change and Growth 2030,” announced in December 2025, the Group has positioned the following as key strategies: strengthening the competitiveness of its core construction engineer dispatch business; expanding into new growth areas, including construction digital transformation (DX) and services for craft workers; and developing a comprehensive solutions offering for the construction industry.

ATJC, a consolidated subsidiary of the Company, operates an IT Solutions Business centered on IT engineer dispatch (system engineering services, or “SES”), and has approximately 400 engineers. Further growth and improved profitability in this business, however, require ongoing investment in expanding its sales base in the IT sector and in recruiting and developing engineers.

In accordance with “Change and Growth 2030,” the Group intends to prioritize investments in key growth areas, including construction DX and services for craft workers, while strengthening the competitiveness of its Construction Solutions Business. In light of this policy, the Group has determined that ATJC’s business could achieve greater growth under the ownership of a company with strengths in the IT sector than if the Group were to independently commit additional management resources to its expansion.

On the other hand, as ATJC’s construction DX consulting business plays an important role in the Group’s medium- to long-term growth strategy, the Group plans to transfer that business to its consolidated subsidiary, World Corporation, in connection with the Share Transfer. This will strengthen collaboration with the construction engineer dispatch business and enable the Group to continue and expand its initiatives in construction DX.

The Share Transfer is expected to result in an accounting loss. However, taking into account the respective characteristics and growth strategies of ATJC’s core IT engineer dispatch (SES) business and its construction DX consulting business, the Group has determined that reorganizing its business portfolio and concentrating management resources in key growth areas will contribute to enhancing the Group’s medium- to long-term corporate value, even after taking into account the short-term impact on earnings.

SecureSoft, the counterparty to the Share Transfer, has an established business base and expertise in IT talent services and information security. As business synergies with ATJC are expected, the Group has determined that transferring the shares to SecureSoft will contribute to ATJC’s further business growth.

Through the Share Transfer, the Group will optimize its business portfolio, strengthen the earnings base of its Construction Solutions Business, and promote investment in key growth areas, thereby seeking to enhance its medium- to long-term corporate value.

2. Overview of the Subsidiary to Be Transferred (ATJC)

(1) Name	ATJC Co., Ltd.
(2) Location	7th Floor, Ichigaya MS Building, 4-1-9 Kudankita, Chiyoda-ku, Tokyo
(3) Job title and name of representative	Taku Saito, Representative Director
(4) Description of business	IT engineer dispatch (SES), DX consulting, system development outsourcing, etc.
(5) Capital	48 million yen
(6) Date of establishment	December 2007
(7) Major shareholders and ownership ratios	Nareru Group Inc. 100.0%
(8) Relationship between the Company and said company	Capital relationship: The Company holds 100.0% of ATJC's issued shares. Personnel relationship: Two directors and two employees of the Company concurrently serve as directors of ATJC, one employee of the Company concurrently serves as a corporate auditor of ATJC, and one employee of the Company is seconded to ATJC. Business relationship: The Company provides management and administrative services to ATJC.

(9) Operating results and financial position of ATJC for the last three fiscal years

(Millions of yen, unless otherwise stated)

As of / Fiscal year ended	October 31, 2023	October 31, 2024	October 31, 2025
Net assets	347	460	457
Total assets	629	764	740
Net assets per share (Yen)	869,325.36	1,152,011.22	1,142,641.66
Net sales	1,954	2,294	2,539
Operating profit	106	155	131
Ordinary profit	120	160	136
Profit for the year	85	113	96
Earnings per share (Yen)	212,971.88	282,685.86	240,630.43
Dividend per share (Yen)	—	—	250,000

(Note) Amounts are rounded down to the nearest million yen. The above figures are ATJC's non-consolidated financial data prepared under Japanese GAAP.

3. Overview of the Counterparty to the Share Transfer

(1) Name	SecureSoft, Inc.
(2) Location	16th Floor, Sumitomo Fudosan Shinjuku Minamiguchi Building, 5-31-11 Sendagaya, Shibuya-ku, Tokyo
(3) Job title and name of representative	Kang Seung-Uk, Representative Director
(4) Description of business	Information security business, IT talent service business, etc.
(5) Capital	88.5 million yen
(6) Date of establishment	August 30, 2002

(7) Relationship between the Company and said company	Capital relationship: No capital relationship requiring disclosure exists between the Company and SecureSoft. Personnel relationship: No personnel relationship requiring disclosure exists between the Company and SecureSoft. Business relationship: No business relationship requiring disclosure exists between the Company and SecureSoft. Related-party status: SecureSoft is not a related party of the Company.
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4. Number of Shares to Be Transferred, Transfer Price, and Shareholdings Before and After the Share Transfer

(1) Number of shares held before the change	400 shares (Number of voting rights: 400) (Ratio of voting rights held: 100.0%)
(2) Number of shares to be transferred	400 shares
(3) Transfer price	1,200 million yen (base transfer price) Note: This is the base transfer price stipulated in the share transfer agreement. The final transfer price will reflect the price adjustments provided for in that agreement.
(4) Number of shares held after the change	0 shares (Number of voting rights: 0) (Ratio of voting rights held: 0%)

(Note) The transfer price was determined through discussions with SecureSoft, taking into account the terms offered by multiple candidates, ATJC's financial position, future earnings outlook, and other factors.

5. Timetable

(1) Date of resolution at the meeting of the Board of Directors	October 15, 2026
(2) Date of execution of the share transfer agreement	October 15, 2026
(3) Date of the Share Transfer	October 30, 2026 (scheduled)

6. Future Outlook

Following the execution of the share transfer agreement, the IT Solutions Business will be classified and presented separately as a discontinued operation in the Company's consolidated financial statements. The Company also expects to recognize a loss arising from the Share Transfer as a loss from discontinued operations in its consolidated financial results for the fiscal year ending October 31, 2026. However, as the final transfer price will be determined after the price adjustments stipulated in the share transfer agreement, the specific amount to be recognized has not yet been determined. The Company will promptly disclose any matters requiring disclosure as they arise.

Furthermore, the exclusion of ATJC from the scope of consolidation as a result of the Share Transfer is expected to affect the Group's consolidated financial results for the fiscal year ending October 31, 2027, and thereafter. The Share Transfer is consistent with the growth strategies set out in "Change and Growth 2030" and will further accelerate the concentration of management resources in the construction sector. The Company will promptly disclose any matters requiring disclosure regarding the impact of the Share Transfer on the numerical targets of its Medium-Term Management Plan.