



October 24, 2023

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## **Notice Regarding Expected Recording of Extraordinary Income and Revision of Full-Year Forecast (Upward Revision)**

Ateam Inc. (hereafter “Ateam”) revised the consolidated financial forecast for the fiscal year ending July 31, 2024, stated in “Consolidated Financial Results for the Fiscal Year Ended July 31, 2023 (Japan GAAP)” disclosed on September 8, 2023, due to the reorganization disclosed in “Notice Regarding Succession of Rights and Obligations of Consolidated Subsidiary to MEDLEY Inc. Due to Company Split (Simplified Absorption-Type Demerger)” today.

### 1. Revision of Forecast

(a) Revision of the Financial Forecast for the Fiscal Year Ending July 31, 2024 (August 1, 2023 through July 31, 2024)

	Revenue (million JPY)	Operating income (million JPY)	Ordinary income (million JPY)	Net income attributable to shareholders of parent company (million JPY)	Net income per share (JPY)
Initial Financial Forecast (A)	28,700	600	600	360	19.40
Revised Financial Forecast (B)	28,700	600	600	<b>780</b>	<b>42.05</b>
Difference from the Initial Financial Forecast (B-A)	—	—	—	420	22.65
Difference in Percentage (%)	—	—	—	116.7%	116.8%

*The following English translation is for reference purposes only, as it was originally prepared and published by the Company in Japanese and is qualified in its entirety by the original Japanese version submitted to the Tokyo Stock Exchange. Please refer to the Japanese version in the event of any discrepancy between the English and Japanese versions.*

(Ref.) Results for the Fiscal Year Ended July 31, 2023	27,552	543	711	143	7.73
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(b) Reason for Revision

We upwardly revised the forecast figure for the net income attributable to shareholders of the parent company due to an expected recording of extraordinary income (gain on transfer from business divestitures) of 485 million JPY during the nine months ending July 31, 2024, as disclosed in “Notice Regarding Succession of Rights and Obligations of Consolidated Subsidiary to MEDLEY Inc. Due to Company Split (Simplified Absorption-Type Demerger)” today. However, the amount of extraordinary income may differ depending on the total amount of assets and liabilities succeeded.

Since the impact of the reorganization on revenue, operating income, and ordinary income is expected to be negligible, we have not revised forecast figures.

\*The above forward-looking statements and forecasts are based on information available to Ateam as of the date of this disclosure. Actual performance may differ due to various factors.