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August 27, 2026

Company name: AUTOBACS SEVEN CO., LTD.
Name of representative: Yugo Horii, Representative Director & Chief Executive Officer
(Securities code: 9832; Prime Market)
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Notice Concerning Transfer of Shares of a Specified Subsidiary

AUTOBACS SEVEN Co., Ltd. (the "Company") hereby announces that, at a meeting of the Board of Directors held today, it resolved to commence a process to transfer all shares of AUTOBACS FRANCE S.A.S. ("AUTOBACS FRANCE"), the Company's specified subsidiary operating eight AUTOBACS stores in France, to FairCap Group ("FairCap") (the "Share Transfer"), subject to the completion of the information and consultation process with the Social and Economic Committee of AUTOBACS FRANCE.

Accordingly, the Company today entered into a put option agreement with FairCap for the purpose of implementing the Share Transfer.

Pursuant to French law, AUTOBACS FRANCE is required to consult with its Social and Economic Committee regarding the Share Transfer. The Company and FairCap may enter into a share transfer agreement only after the completion of such consultation process.

1. Reasons for the Share Transfer

To achieve sustainable growth, the Group is reviewing its business portfolio and pursuing the selective allocation and concentration of management resources in growth areas. As part of these efforts, the Group has been reviewing its global strategy and has carefully considered the future operation of AUTOBACS FRANCE.

In France, the business environment has remained challenging amid economic stagnation and intensifying competition. Under these circumstances, the Company concluded that AUTOBACS FRANCE would be well positioned for further growth under FairCap, which possesses extensive expertise in the European automotive-related industry and a proven track record in improving companies in corporate carve-out situations. In addition, the Company decided to proceed with the Share Transfer as it is expected to optimize the allocation of management resources within the Group and enhance its focus on growth areas.

Prior to making a final decision, consultations with the Social and Economic Committee of AUTOBACS FRANCE will be conducted in accordance with French law.

2. Overview of the Subsidiary to Be Transferred (as of March 31, 2026)

(1) Company name	AUTOBACS FRANCE S.A.S.
(2) Location	254ter Boulevard du Havre, 95480 Pierrelaye, France
(3) Job title and name of representative	Karwai Lau, Président
(4) Description of business	Operation of AUTOBACS stores, automotive goods sales, automotive-related services, and wholesale
(5) Capital	EUR 35,300 thousand
(6) Date of establishment	March 14, 2001

(7) Major shareholder and shareholding ratio	AUTOBACS SEVEN Co., Ltd. 100%	
(8) Relationship between the Company and the target company	Capital relationship	The Company owns 100% of the issued shares of the target company.
	Personnel relationship	The Company has dispatched four employees to serve concurrently as members of the Management Committee of the target company.
	Business relationship	The Company has loan arrangements and business transactions with the target company.

(9) Operating results and financial position of the company for the most recent three fiscal years
(Unit: EUR thousand)

	Fiscal year ended March 2024	Fiscal year ended March 2025	Fiscal year ended March 2026
Net assets	18,472	23,991	23,049
Total assets	47,422	42,881	39,728
Net sales	53,905	48,602	44,697
Operating income (loss)	(2,711)	(1,611)	(4,299)
Ordinary income (loss)	(2,862)	(1,814)	(4,541)
Net income (loss)	(9,901)	(2,281)	(4,941)

3. Overview of the Counterparty to the Share Transfer

(1) Company name	FairCap Holding 12 GmbH, part of FairCap Group	
(2) Location	Sporerstr. 2, 80333 Munich, Germany	
(3) Job title and name of representative	Max Koch-Heintzeler （Managing Partner） Jasper Delekat （Managing Partner）	
(4) Description of business	Investment company engaged in corporate investments, acquisitions, and management support	
(5) Capital	EUR 25,000	
(6) Date of establishment	December 8, 2025	
(7) Net assets	EUR 11,675	
(8) Total assets	EUR 12,500	
(9) Major shareholders and shareholding ratio	FairCap GmbH is the 100% ultimate owner	
(10) Relationship between the listed company and the counterparty	Capital relationship	Not applicable
	Personnel relationship	Not applicable
	Business relationship	Not applicable
	Related party relationship	Not applicable

4. Number of Shares to Be Transferred, Transfer Price and Shareholding Status Before and After the Share Transfer

(1) Number of shares held before the share transfer	3,530,000 shares (as of August 27, 2026) (Shareholding ratio: 100%)
(2) Number of shares to be transferred	3,530,000 shares (planned) (Shareholding ratio: 100%)
(3) Transfer price	EUR 1
(4) Number of shares held after the share transfer	0 shares (Shareholding ratio: 0%)

Note: The number of shares held and the number of shares to be transferred may change prior to the closing date of the Share Transfer due to a capital increase or other reasons.

5. Schedule

(1) Date of resolution	August 27, 2026
(2) Date of execution of the put option agreement	August 27, 2026
(3) Date of execution of the share transfer agreement	Third quarter of the fiscal year ending March 2027 (scheduled)
(4) Date of the share transfer	Third quarter of the fiscal year ending March 2027 (scheduled)

Note: Pursuant to French law, AUTOBACS FRANCE is required to consult with its Social and Economic Committee regarding the Share Transfer. This consultation process is expected to take up to approximately three months. If any changes to or delays in the consultation process occur, the schedule of the above transaction may be subject to change.

6. Future Outlook

As announced today in the "Notice Concerning the Recognition of Extraordinary Losses and Deferred Tax Benefit, and Revisions to Consolidated Financial Results Forecasts," the Company expects to recognize deferred tax assets and record a deferred tax benefit of approximately JPY 4.5 billion during the interim consolidated accounting period of the fiscal year ending March 31, 2027 as a result of the Share Transfer. In addition, the Company expects to record an extraordinary loss of approximately JPY 2.3 billion as a business restructuring loss and other related items during the third quarter of the fiscal year ending March 31, 2027. Taking these impacts into account, the Company has revised its full-year consolidated financial results forecast for the fiscal year ending March 31, 2027.