

## Translation

Notice: This document is an excerpt translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

IDOM Inc.

### Notice Regarding Change of Certified Public Accountant

Tokyo, April 14, 2023 — IDOM Inc. (“the Company”) announces that at a meeting of the Board of Corporate Auditors held on April 14, 2023, it passed a resolution on the change of its certified public accountant who conducts audit certification according to the provisions of Paragraphs 1 and 2, Article 193 -2 of the Financial Instruments and Exchange Act. Details are as follows. This matter is expected to become official subject to approval at the 29th Annual General Meeting to be held on May 26, 2023.

1. Date of change

May 26, 2023

2. Outline of the certified public accountant to be appointed and retired

a. Outline of the certified public accountant to be appointed

(1) Name	Akari Audit & Co.
(2) Address	2-12-10 Shibadaimon, Minato City, Tokyo
(3) Representative employee	Kozuka Toshimitsu
(4) Registration status as certified public accountant authorized to audit the accounts of exchange listed corporations pursuant to the registration regulations of The Japanese Institute of Certified Public Accountants	Deemed registration as specified in the paragraph 3 of Article 3 and the paragraph 3 of Article 4 in the supplementary provisions of the revised Certified Public Accountants Act

b. Outline of the certified public accountant to be retired

(1) Name	Grant Thornton Taiyo LLC
(2) Address	1-2-7 Motoakasaka, Minato-ku, Tokyo
(3) Representative employee	Shigeyoshi Yamada

3. Reason for nominating the persons stated in 2. a. as candidates for certified public accountant  
The Board of Corporate Auditors expects that the appointment of Akari Audit & Co. as a new accounting auditor will result in audits being conducted from fresh perspectives. In addition, taking into comprehensive consideration the expertise, independence, quality control system and audit fees of the company, among other factors, the Board decided that Akari Audit & Co. is qualified to undertake its duties as the Company's accounting auditor.
4. Date of appointment of retiring certified public accountant  
March 29, 2018
5. Opinions, etc. in audit reports, etc. prepared by the retiring certified public accountant, etc. for the past three years  
Not applicable.
6. Decision, reason, and background to change the certified public accountant  
The tenure of the Company's incumbent accounting auditor Grant Thornton Taiyo LLC terminates at the end of the 29th Annual General Meeting scheduled to be held on May 26, 2023. We believe that our current accounting auditor is fully equipped with a system to ensure that accounting audits are conducted properly and appropriately. However, the Company proposes to appoint Akari Audit & Co as its new accounting auditor for the reasons stated in 3. above.
7. Opinion on the reasons and background of 6.
  - (1) Opinion of the certified public accountant to be retired  
We have received a response stating that there are no special comments.
  - (2) Opinion of the Board of Corporate Auditors  
It has been determined that it is appropriate.