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July 14, 2026

To Whom It May Concern:

Company name : **CCReB Advisors Inc.**
(Listing/ Security Code) (Tokyo Stock Exchange/ 276A)
Representative : Yukihiro Miyadera, CEO
Inquiries : Kazunobu Tamagawa, Director, Executive Officer
Telephone : 03-6272-8642

Notice Concerning a Business Alliance with L-Line Co., Ltd.

– Creating New Value through Integration of Construction and Real Estate Value Chains –

CCReB Advisors Inc. (hereinafter referred to as "the Company") hereby announces that, at the meeting of its Board of Directors held on July 14, 2026, it resolved to enter into a business alliance agreement (hereinafter referred to as "the Agreement") with L-Line Co., Ltd. (hereinafter referred to as "L-Line"), aimed at creating new value through the integration of the construction and real estate sectors, as described below.

1. Overview of the Agreement

Under this Agreement, the Company and L-Line will establish a co-creation model that enables the integrated provision of a value chain spanning construction and real estate. This will be achieved by combining L-Line's construction capabilities, centered on scaffolding and temporary works, its nationwide network of material centers, and its construction DX platform, with the Company's expertise in the real estate domain, including CRE strategy formulation, asset liquidity solutions, fund origination, and Prop-Tech. Through this alliance, the two companies aim to leverage their respective strengths to create new revenue opportunities and enhance corporate value, while contributing to the development of regional economies and society through the effective utilization of corporate real estate (CRE).

Going forward, in line with our Medium-Term Management Plan for FY2026–FY2028, "A Tech-Driven Platform Strategy," the Company will continue to establish strategic alliances with partners possessing strengths in specific industries and regions, with the goal of firmly establishing its position as a CRE platform leader.

The main initiatives under this Agreement are as follows.
(1) Real Estate Asset Domain
- Supporting stabilization and expansion of L-Line's business real estate (e.g., material centers)
- Acquisition and holding of real estate by the Company (including funds formed by the Company)
- Provision and acquisition support for properties in new site development

(2) Real Estate Business Domain
- Provision of the Company's functions to support L-Line's entry into the real estate business
- Co-investment in funds in which the Company is involved
- Collaboration in property dispositions as well as sourcing and development

(3) Construction and Income-Generating Real Estate Integration
- Mutual provision of construction-based revenue and recurring income from real estate
- Holding and co-holding of income-generating properties
- Collaboration in construction for renovations and upgrades

(4) Technology and Capital Collaboration Domain
- Integration of construction DX and Prop-Tech
- Joint development of new services leveraging data utilization
- Consideration of capital alliances, including joint investments and M&A

2. Background of the Agreement

The Company operates under the corporate philosophy of "Contribute to Japanese economy and industries by providing solutions for all types of corporate real estates," and provides one-stop CRE solutions by organically integrating proprietary AI-driven Prop-Tech systems to address diverse CRE needs. In addition to supporting the execution of CRE strategies, the Company is engaged in financing support through fund origination and development projects, including HAZMAT warehouse development, and possesses a full range of capabilities spanning real estate acquisition, development, operation, and asset liquidity.

L-Line, the partner in this alliance, has established a strong business foundation centered on construction services, particularly scaffolding and temporary work, along with a nationwide network of material centers. The company has high construction capabilities and a nationwide material network, while also actively advancing construction DX initiatives in recent years. These business operations inherently require the ownership and utilization of business real estate, such as material centers, and are therefore highly compatible with CRE strategies involving the acquisition, ownership, and operation of real estate.

Through this Agreement, by combining the strengths of both companies, it will become possible to provide an integrated value chain encompassing:
- Real estate acquisition, ownership, and operation
- Development and construction
- Fund formation and asset liquidity

This is expected to enable the creation of new value beyond the conventional real estate business framework, positioning the companies as reliable partners in areas such as stable equity formation and development, renovation, and refurbishment.

3. Overview of the Counterparty

(1) Company Name	L-Line Co., Ltd.	
(2) Location	5F Harbor Premium Building, 2-1-11 Higashi-Shinagawa, Shinagawa-ku, Tokyo	
(3) Name and Job Title of the Representative	Masato Asano, Representative Director and CEO	
(4) Business	Scaffolding and earthwork construction, structural works, renovation works, sales/purchase/rental of temporary materials, IT/DX business	
(5) Total Capital	100 million yen	
(6) Establishment	December 2008	
(7) Relationship with the Company	Capital Relationship	None
	Personnel Relationship	None
	Business Relationship	None
	Related Parties	None
Due to confidentiality obligations with the counterparty, details regarding major shareholders and shareholding ratios, as well as financial condition and operating results for the past three years, are not disclosed.		

4. Schedule

(1) Date of resolution at the meeting of the Board of Directors: July 14, 2026
(2) Date of conclusion of the Agreement and commencement of the alliance: July 14, 2026

5. Future Outlook

The Agreement is not expected to have any impact on the Company's consolidated financial results for the fiscal year ending August 31, 2026. The Company believes that it will contribute to the enhancement of its business performance and corporate value over the medium to long term. The Company will promptly disclose any matters requiring disclosure, should such matters arise in the future.

END