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November 11, 2025

Company name: Ai Holdings Corporation
Representative: Hideyoshi Sasaki, Chairman and CEO
(Stock Code: 3076 TSE Prime Market)
Contact: Masaaki Terada, Manager, Public Relations Office, Corporate Administration Department
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Notice Regarding the Transfer of Fixed Assets of a Consolidated Subsidiary

IWATSU ELECTRIC CO., LTD., a consolidated subsidiary, has signed a contract to transfer fixed assets (land and buildings) as follows.

1. Overview of a Consolidated Subsidiary
   ・Name: IWATSU ELECTRIC CO., LTD.
   ・Location: 7-41, Kugayama 1-chome, Suginami-ku, Tokyo, Japan
   ・Job Title/Name of Representative: President Toshiaki Nukui
   ・Business Description: Development, manufacture, sales and provision of services of equipment in the fields of information and communications and electronic measurement, etc.
   ・Capital: 7,800 million yen

2. Reason for the transfer
   Our group has strengthened our internal structure with an awareness of capital costs and considering efficiency and profitability. Our group have promoted business expansion through M&A to maximize profits. The transfer is being made to fund future M&A activity.

3. Details of the transferred assets

Name and location of the asset	Transfer price
Land and buildings (7-3, Nihonbashi Kayabacho 1-chome, Chuo-ku, Tokyo, Japan)	4,500 million yen

"It is a fair price reflecting the market value."

4. Overview of the transferee
   Disclosure will be refrained from being disclosed under a confidentiality obligation agreement with the transferee. There are no noteworthy matters between the transferee and us as a capital relationship, personal relationship, business relationship, or related party.

5. Schedule of assignment
   Transfer date : July 2026

6. Future Outlook

The gain on the sale of fixed assets will be recorded as an extraordinary profit in the first quarter of the fiscal year ending June 2027. In addition, if any capital gains arise that require timely disclosure, we will disclose them promptly.