

ENGLISH TRANSLATION FOR REFERENCE PURPOSE ONLY

This notice is an English translation of the original Japanese text of the timely disclosure statement dated July 7, 2025 issued by Daio Paper Corporation, and is for reference purposes only. In the event of any discrepancy between the original Japanese text and this English translation, the Japanese text shall prevail.

July 7, 2025

To whom it may concern

Company Name: Daio Paper Corporation

Representative: Yorifusa Wakabayashi, Representative Director, President and Chief Executive Officer

Securities Code: 3880 Prime Market of Tokyo Stock Exchange

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(Progress of Disclosure) Notice Regarding Completion of Partial Transfer of Fixed Assets of Consolidated Subsidiary

As announced in the Notice Regarding Partial Transfer of Fixed Assets of Consolidated Subsidiary, dated March 6, 2025, Daio Paper Corporation entered into an agreement to transfer part of the fixed assets of Elleair International China (Nantong) Co., Ltd., a consolidated subsidiary of Daio Paper Corporation, to Hangzhou Haoyue Industrial Co., Ltd., and as of today has completed the procedures pertaining to this partial transfer.

The impact of this transfer on the Daio Paper Corporation's consolidated financial results for the fiscal year ending March 31, 2026 will be insignificant. However, if any impact on Daio Paper Corporation's financial results is expected, an announcement will be made promptly.

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