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## Notice Regarding the Recognition of Extraordinary Income (Gain on Sale of Fixed Assets)

TAKE AND GIVE. NEEDS Co., Ltd. (hereinafter the “Company”) hereby announce that we have recognized a gain on the sale of fixed assets (extraordinary income) as a result of selling a portion of the tangible fixed assets held by the company.

Details:

### 1. Reason for Transfer:

The company has decided to transfer fixed assets (trust beneficiary rights) in order to effectively utilize management resources and strengthen its financial position.

### 2. Details of the Transferred Assets

Asset Details and Location	Transfer Price	Book Value	Gain on Transfer*2	Current Status
1-10 Ote-machi, Kokurakita-ku, Kitakyushu City, Fukuoka Land: 5,500.66 m <sup>2</sup> Building: 872.55 m <sup>2</sup> (including ancillary buildings) Structure: Two-story, steel-frame building with a flat roof	*1	*1	986 million yen	Community Center

\*1. The transfer price and book value have not been disclosed at the request of the transferee.

\*2. The gain on transfer is an estimated amount calculated by deducting the book value and estimated transfer-related expenses from the transfer price.

### 3. Overview of the Transferee

At the transferee’s request, we will refrain from disclosing details regarding the transferee, which is a domestic operating company. Furthermore, there are no notable capital, personnel, or business ties between our company and the transferee. The transferee does not qualify as a related party of our company.

### 4. Schedule of the Transfer

- (1) Date of Board of Directors Resolution: May 29, 2025
- (2) Date of execution of the purchase agreement: June 27, 2025
- (3) Transfer Date (Effective Date of Sale): March 31, 2026

#### **5. Impact on Financial Results**

The impact of the transfer of the relevant fixed assets (trust beneficiary rights) on financial results has already been factored into the consolidated earnings forecast for the fiscal year ending December 2026. There are no revisions to the earnings forecast at this time. Furthermore, should any matters requiring disclosure arise in the future, we will promptly notify you.

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