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To whom it may concern:

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Notice regarding the Debt Equity Swap of a Consolidated Subsidiary

Ahresty Corporation (hereinafter, the “Company”) hereby announces that it was resolved at the Board of Directors’ meeting held today to implement a Debt Equity Swap (“DES”) for Ahresty Wilmington Corporation, a consolidated subsidiary, as follows.

1. Reason for implementation

Ahresty Wilmington Corporation, a consolidated subsidiary of the Company, continues to face a challenging business environment, including increased manufacturing costs due to rising labor and energy costs against the backdrop of ongoing inflation in the United States. In light of these circumstances, the Company has decided to implement the DES with the aim of reducing the subsidiary’s debt and strengthening its financial position.

2. Overview of consolidated subsidiary

1)	Name	Ahresty Wilmington Corporation
2)	Location	Ohio, United States
3)	Representative	Toshiro Aoki
4)	Business activities	Production of aluminum die castings
5)	Foundation	May 1988
6)	Capital	USD 106,600,000
7)	Major shareholders and their ownership ratio	Ahresty Corporation: 100%

3. Details of the DES

(1) Outline of implementation

A portion of the Company’s loan receivable from Ahresty Wilmington Corporation will be converted to equity (capital increase) through the Debt Equity Swap.

(2) Overview of implementation

1)	Amount	USD 33,000,000
2)	Capital after capital increase	USD 139,600,000
3)	Completion date of capital increase	Scheduled for June 30, 2026
4)	Ownership ratio after capital increase	Ahresty Corporation: 100%

4. Impact on business results

The impact of the DES on the Company's consolidated results for the fiscal year ending March 31, 2027 is expected to be insignificant. In the event of the occurrence of any matter that should be announced, the Company will promptly disclose them.

End