August 14, 2026

To Whom It May Concern:

Company name: Allied Telesis Holdings, K.K.

Name of representative:
Sachie Oshima - Representative Director, Chairman/CEO & President
(Code number. 6835 TSE Standard)

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Notice Regarding Recording of Extraordinary Income and Revision of Consolidated Earnings Forecast

We hereby announce that the Company expects to record extraordinary income in the third quarter of the fiscal year ending December 31, 2026 (from July 1, 2026 to September 30, 2026), as described below.
In addition, the Company has revised its consolidated earnings forecast for the fiscal year ending December 31, 2026, which was originally announced on February 13, 2026, as set forth below.

1. Recording of Extraordinary Income
(1) Date of Occurrence of the Event
August 10, 2026

(2) Details of the Event
At a meeting of the Board of Directors held on January 17, 2026, the Company resolved to transfer the IP Triple Play Service Business of Allied Telesis Capital Corp., a wholly owned subsidiary of the Company, to Warrior Communications, Inc.
As the novation of the agreements with the relevant U.S. authorities, which was a condition precedent to the business transfer, was completed on August 10, 2026, the Company expects to record an extraordinary income related to the business transfer.

(3) Impact of the Event on Consolidated Financial Results
In connection with the business transfer, the Company expects to record an extraordinary income related to the business transfer in its consolidated financial results for the third quarter of the fiscal year ending December 31, 2026. The amount to be recorded will be the difference between the transfer price and the assets of the business transferred, less expenses related to the transaction.
Such extraordinary income is expected to be approximately US$ 4.7 million (*).

(*) Based on the exchange rate of JPY157.98 per US dollar as of August 10, 2026, the amount is equivalent to approximately JPY 740 million. The actual amount to be recorded will be translated using the average exchange rate for August 2026.

2. Revision of Consolidated Earnings Forecast

(1) Revision of Consolidated Earnings Forecast for the Fiscal Year Ending December 31, 2026

(Million yen unless otherwise noted)

	Net Sales	Operating Profit	Ordinary Profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A) (as of February 13, 2026)	52,000	3,300	2,900	2,100	20.00
Revised Forecast (B)	52,000	3,600	3,300	2,900	27.97
Changes (B–A)	—	300	400	800	
Changes (%)	—	9.1	13.8	38.1	
(Reference) Actual results for the previous year (year ended December 31, 2025)	49,950	4,228	3,799	2,919	27.55

2. Reason for the Revision

For the fiscal year ending December 31, 2026, net sales are expected to remain generally in line with the original forecast, and therefore the previously announced forecast for net sales has been left unchanged.

On the profit side, operating profit is expected to exceed the previous forecast due to a higher-than-anticipated gross profit margin and selling, general and administrative expenses being lower than planned as a result of ongoing operational efficiency improvements.

Ordinary profit is expected to exceed the previous forecast, primarily due to an increase in operating profit.

In addition, profit attributable to owners of parent is expected to exceed the previous forecast due to the factors described above, together with the expected recording of an extraordinary income on the business transfer, as described in "1. Recording of Extraordinary Income."

Note: The forecasts above are based on information available to the Company as of the date of this announcement. Actual results may differ materially from these forecasts due to various factors in the future.