



December 5, 2025

Company name: YAMAE GROUP HOLDINGS CO., LTD.
Representative: Hiroto Omori, President and Representative Director
(Securities code: 7130, Tokyo Stock Exchange
Prime Market and Fukuoka Stock Exchange)
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Notice Concerning Transfer of Non-current Assets at a Consolidated Subsidiary and Recording of Extraordinary Income

YAMAE GROUP HOLDINGS CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on December 5, 2025, to transfer non-current assets held by its consolidated subsidiary, YAMAEHISANO Co., Ltd. The details are described below.

The Company also announces that due to the transfer of said non-current assets, it expects to record extraordinary income (gain on sale of non-current assets) in the consolidated financial results for the fiscal year ending March 31, 2026.

1. Reason for the transfer

The Company will transfer the below-described non-current assets held by its consolidated subsidiary in order to improve resource efficiency and financial standing through the effective utilization of management resources.

2. Overview of the subsidiary

(1)	Name	YAMAEHISANO Co., Ltd.
(2)	Location	2-13-34, Hakataekihigashi, Hakata-ku, Fukuoka-shi
(3)	Name and title of representative	Kyoji Kudo, President and Representative Director
(4)	Business activities	Wholesaling
(5)	Capital	2,974 million yen

3. Details of the transfer

Description and location of assets	Capital gain	Current status
Land 4-5-12, Hakozaikifuto, Higashi-ku, Fukuoka-shi	Approx. 4,736 million yen	Consolidated subsidiary’s office and warehouse

* The Company will not disclose the transfer price and book value at the request of the transferee.

* The capital gain is an approximate amount obtained by deducting the book value and various expenses from the transfer price.

4. Overview of the transferee

The Company will not disclose the transferee at its request.

There are no capital, personnel, or business relationships between the transferee or any related parties and the Company that require reporting.

5. Schedule of the transfer

Date of resolution by the Board of Directors: December 5, 2025

Date of conclusion of the agreement: December 9, 2025

Date of delivery of the property: March 31, 2026

6. Impact on financial results

Concerning the transfer of said non-current assets, the Company expects to record the capital gain stated in Section 3 as extraordinary income (gain on sale of non-current assets) in the consolidated financial statement for the fiscal year ending March 31, 2026. The Company is currently reviewing its consolidated financial results forecast for the fiscal year ending March 31, 2026. If any matter to be disclosed arises, the Company will announce such matter promptly.