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July 31, 2026

Company name: Ai Holdings Corporation
Representative: Hideyoshi Sasaki, Chairman and CEO
(Stock Code: 3076 TSE Prime Market)
Contact: Masaaki Terada, Manager, Public Relations Office,
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Notice Regarding Completion of Transfer of Fixed Assets of the Company's Subsidiary

As announced on dated November 11, 2025, we notified that IWATSU ELECTRIC CO., LTD., a consolidated subsidiary of the Company, had entered into an agreement to transfer fixed assets (land and buildings). We hereby announce that the transfer has been completed today as described below.

1. Overview of a Consolidated Subsidiary
   - Name: IWATSU ELECTRIC CO., LTD.
   - Location: 7-41, Kugayama 1-chome, Suginami-ku, Tokyo, Japan
   - Job Title/Name of Representative: President Toshiaki Nukui
   - Business Description: Development, manufacture, sales and provision of services of equipment in the fields of information and communications.
   - Capital: 7,800 million yen

2. Reason for the transfer

   Our group has strengthened our internal structure with an awareness of capital costs and considering efficiency and profitability. Our group have promoted business expansion through M&A to maximize profits. The transfer is being made to fund future M&A activity.

3. Details of the transferred assets

Name and location of the asset	Transfer price
Land and buildings (7-3, Nihonbashi Kayabacho 1-chome, Chuo-ku, Tokyo, Japan)	4,500 million yen

"It is a fair price reflecting the market value."

4. Overview of the transferee

   We refrain from disclosing this information due to a confidentiality agreement with the transferee. There are no capital relationships, personnel relationships, business relationships, or any matters worth noting as related parties between the transferee and our company.

5. Future Outlook

The gain on sale of fixed assets will be recorded as extraordinary income in the first quarter of the fiscal year ending June 2027.

END