



December 15, 2025

Company name: Ai Holdings Corporation
Representative: Hideyoshi Sasaki, Chairman and CEO
(Stock Code: 3076 TSE Prime Market)
Contact: Masaaki Terada, Manager, Public Relations Office,
Corporate Administration Department
(+81-3-3249-6335)

Notice of Establishment of a Subsidiary

Ai Holdings Corporation(the “Company”) hereby announces that, following a resolution passed at the Board of Directors meeting held on November 14, 2025, it has established the following subsidiaries today.

1. Objective of establishing a Subsidiary

Graphtec Corporation (“Graphtec”) and IWATSU ELECTRIC CO., LTD., both wholly owned subsidiaries, have combined their measuring instruments businesses and establish a new company. This integration aims to strengthen collaboration, expand cross-selling using both customer bases, optimize resources for development and operations, and promote in-house production of Graphtec products.

2. Overview of the Subsidiary to be established

- (1) Name: GRAPHTEC IWATSU Test Instruments Co., Ltd.
- (2) Location: 1-7-41, Kugayama, Suginami-ku, Tokyo, Japan
- (3) Name and Position of Representatives: Hideyoshi Sasaki (Chairman of the Board)
Yasutaka Arakawa (President)
- (4) Business Description: Manufacture and sale of electronic and electrical measuring instruments, control devices and office equipment, second-hand goods dealers, etc.
- (5) Capital: 100 million yen
- (6) Date established: December 15, 2025
- (7) Investment Ratio: Ai Holdings Corporation 100%

3. Future Outlook

The new company will combine the technological capabilities it has cultivated to provide competitive products and services.

In addition, by strengthening our sales base and expanding points of contact with customers, we will promote further market expansion through aggressive sales activities, leading to growth for the Group as a whole.

4. Impact on Results

We anticipate that the impact on our consolidated financial results is expected to be minor, but we believe it will contribute to the improvement of our performance and corporate value in the medium to long term.