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May 20, 2026

To whom it may concern:

Company name	Ahresty Corporation
Representative	Shinichi Takahashi President & CEO
Securities code	5852 Prime Market, Tokyo Stock Exchange
Inquiries	Atsushi Shimizu Executive Officer, Deputy Chief of General Administrative Command and General Manager of Management Planning Department
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Notice on Recording of Extraordinary Losses (Nonconsolidated Accounts) and the Reversal of General Reserve

Ahresty Corporation (the "Company") hereby announces that extraordinary losses were recorded in its nonconsolidated financial results for the fiscal year ended March 31, 2026 as follows. In addition, it was decided at the Board of Directors' meeting held on May 20, 2026 to conduct a reversal of general reserve as follows.

Incidentally, the Company has established a provision in the Articles of Corporation to the effect that the matters specified in items of Paragraph 1, Article 459 of the Companies Act may be conducted by resolution of the Board of Directors.

1. Loss on Valuation of Shares of Subsidiaries and Associates and Provision of Allowance for Doubtful Accounts for Subsidiaries and Associates (Extraordinary Losses)

With respect to the portion of shares of an overseas consolidated subsidiary held by the Company, a loss on valuation of shares of subsidiaries and associates of approximately 1.4 billion yen was recorded as an extraordinary loss. In addition, a provision of allowance for doubtful accounts for subsidiaries and associates of approximately 1.0 billion yen was recorded as an extraordinary loss for certain receivables owed by the same consolidated subsidiary.

These extraordinary losses will be eliminated in the consolidated financial statements and therefore will not affect the consolidated results.

2. Reversal of General Reserve

To compensate for the loss of retained earnings brought forward and to enable shareholder returns and flexible capital policies that respond to changes in the future business environment, a portion of the general reserve will be reversed and transferred to retained earnings brought forward.

This is a transfer within accounts in the section of net assets, which is associated with no changes in the amount of total net assets and has no impact on income.

(1) Surplus item to be decreased, and its amount
    General reserve: 5,000,000,000 yen
(2) Surplus item to be increased, and its amount

Retained earnings brought forward: 5,000,000,000 yen

(3) Effective date

May 20, 2026

End