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May 16, 2025

To whom it may concern:

Company name	Ahresty Corporation
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Securities code	5852 Prime Market, Tokyo Stock Exchange
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(Nonconsolidated Accounts) Notice on Recording of Extraordinary Losses (Provision of Allowance for Doubtful Accounts for Subsidiaries and Associates) and the Reversal of General Reserve

Ahresty Corporation (the “Company”) hereby announces that it was decided at the Board of Directors’ meeting held today to record extraordinary losses in its non-consolidated financial statements for the fiscal year ended March 31, 2025 (April 1, 2024 to March 31, 2025) as follows.

In addition, it was decided to conduct a reversal of general reserve with today as the effective date. 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. Recording of Extraordinary Losses (Provision of Allowance for Doubtful Accounts for Subsidiaries and Associates)

Based on an assessment of the financial condition and operating performance of a consolidated subsidiary located overseas, the Company recorded extraordinary losses of approximately 0.8 billion yen as a provision of allowance for doubtful accounts for subsidiaries and associates, in anticipation of future risks.

This provision of allowance for doubtful accounts for subsidiaries and associates will be eliminated in the consolidated financial statements and therefore will not affect the consolidated results.

2. Reversal of General Reserve

A portion of the general reserve will be reversed and transferred to retained earnings brought forward to complement loss of retained earnings brought forward, thereby enabling shareholder returns in response to changes in the future business environment and flexible capital policies.

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: 6,000,000,000 yen
- (2) Surplus item to be increased, and its amount
Retained earnings brought forward: 6,000,000,000 yen
- (3) Effective date
May 16, 2025

End