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June 27, 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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### **Notice regarding the Debt Equity Swap of a Consolidated Subsidiary**

Ahresty Corporation (hereinafter, the “Company”) hereby announces that it was resolved at the Board of Directors’ meeting held today to implement a Debt Equity Swap (“DES”) for Ahresty Wilmington Corporation, a consolidated subsidiary, as follows.

#### 1. Reason for implementation

Ahresty Wilmington Corporation, a consolidated subsidiary of the Company, continues to suffer a severe business environment due mainly to a decline in productivity resulting from ongoing high personnel turnover and rising labor and other manufacturing costs. The DES is to be implemented with the aim of reducing the debt of the consolidated subsidiary and strengthening its financial position.

#### 2. Overview of consolidated subsidiary

1)	Name	Ahresty Wilmington Corporation
2)	Location	Ohio, United States
3)	Representative	Satoshi Tagai
4)	Business activities	Production of aluminum die castings
5)	Foundation	May 1988
6)	Capital	USD 92,600,000
7)	Major shareholders and their ownership ratio	Ahresty Corporation: 100%

#### 3. Details of the DES

##### (1) Outline of implementation

A portion of the Company’s loan receivable from Ahresty Wilmington Corporation will be converted to equity (capital increase) through the Debt Equity Swap.

(2) Overview of implementation

1)	Amount	USD 14,000,000
2)	Capital after capital increase	USD 106,600,000
3)	Completion date of capital increase	June 30, 2025
4)	Ownership ratio after capital increase	Ahresty Corporation: 100%

4. Impact on business results

The impact of the DES on the Company's consolidated and non-consolidated results for the fiscal year ending March 31, 2026 is expected to be insignificant. In the event of the occurrence of any matter that should be announced, the Company will promptly disclose them.

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