May 13, 2026

To whom it may concern:

Company Name: &Do Holdings Co., Ltd.
Representative: Masahiro Ando, Chairman and CEO
(Code No.3457/PRIME of the Tokyo Stock Exchange)
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(Progress of matters for disclosure) Announcement Regarding the Recording of Extraordinary Income (Gain on Sale of Shares of Subsidiaries and Associates) Following Completion of the Transfer of the Renovation Business of a Consolidated Subsidiary (Change in Consolidated Subsidiary)

As announced in the "Announcement Regarding the Transfer of the Renovation Business of a Subsidiary (Change in Consolidated Subsidiary)" released on December 23, 2025, and the "(Progress of matters for disclosure) Announcement Regarding Completion of the Transfer of the Renovation Business of a Consolidated Subsidiary (Change in Consolidated Subsidiary), and the Consideration of Collaboration with Joshin Denki Co., Ltd." released on February 5, 2026, &Do Holdings Co., Ltd. (hereafter, "&Do HLD" or the "Company") executed the share transfer. As a result of this transfer, the amount of extraordinary income to be recorded for the third quarter of the consolidated fiscal year ending June 30, 2026 has been finalized, and the Company hereby announces that it will be recorded as follows.

1. Recording of Extraordinary Income

As a result of the share transfer, the Company will record a gain on sale of shares of subsidiaries and associates of 1,355 million yen as extraordinary income for the third quarter of the consolidated fiscal year ending June 30, 2026.

2. Future Outlook

The gain on sale of shares of subsidiaries and associates has already been incorporated into the full-year consolidated earnings forecast for the fiscal year ending June 30, 2026 announced on August 14, 2025, and there is no change to the full-year earnings forecast at this time.

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