August 17, 2026


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|---|---|
| Company Name | Sanden Corporation |
| Name of Representative | Xu Zhan<br>Representative Director & President<br>(Securities Code: 6444; TSE Standard Market) |
| Inquiries | Yuji Sekiguchi<br>Division General Manager, Administration Division<br>TEL +81-3-5828-5582 |


# Notice Regarding the Execution of a Purchase and Sale Agreement for Company-Owned Real Estate and the Recording of Extraordinary Income

Sanden Corporation hereby announces that, pursuant to the resolution of its Board of Directors adopted on August 7, 2026, the Company has today executed a purchase and sale agreement for the transfer of real estate owned by the Company (Sanden Forest / Akagi Plant).

In connection with this transaction, the Company expects to record extraordinary income (gain on the sale of non-current assets) for the fiscal year ending December 31, 2026.

Following the transfer of the property, the Company will continue to utilize the facility under a sale-and-leaseback arrangement. Accordingly, there will be no impact on the Company's business operations, manufacturing activities, or environmental conservation initiatives currently being carried out at the site.

## 1. Reason for the Transfer

The Company is pursuing initiatives to improve asset efficiency and strengthen its financial foundation with the aim of enhancing corporate value over the medium to long term.

As part of these initiatives, the Company is undertaking this transaction to improve capital efficiency through the monetization of its assets, while strengthening its financial foundation and management base to support future business growth.

The proceeds from this transaction are expected to be used for the reduction of interest-bearing debt, investments to enhance business competitiveness, working capital, and other purposes.

2. Overview of the Asset to Be Transferred

| Item | Details |
| --- | --- |
| Property Name | Sanden Forest / Akagi Plant |
| Location | 7-1 Nakanosawa, Kasukawa-machi, Maebashi City, Gunma Prefecture, Japan |
| Transfer Price | ¥8.0 billion |
| Book Value | ¥4.4 billion |
| Current Use | Production and development facilities, etc. |
| Settlement Method | Cash settlement |
| Use After Transfer | Continued use under a sale-and-leaseback arrangement |

3. Overview of the Transferee

| Item | Details |
| --- | --- |
| Name | Industrial & Infrastructure Fund Investment Corporation |
| Location | Tokyo Building, 2-7-3 Marunouchi, Chiyoda-ku, Tokyo, Japan |
| Representative | Kumi Honda, Executive Director |
| Securities Code | 3249 (TSE REIT Market) |
| Asset Management Company | KJR Management Co., Ltd. |
| Business Description | A J-REIT primarily investing in logistics facilities, manufacturing and research & development facilities, infrastructure facilities, and other industrial properties |
| Total Unitholders' Capital | ¥238,456 million (as of January 31, 2026) |
| Date of Establishment | March 26, 2007 |
| Net Assets | ¥247,610 million (as of January 31, 2026) |
| Total Assets | ¥566,194 million (as of January 31, 2026) |
| Major Unitholders | Refer to the Securities Report |
| Relationship with the Company | There are no capital, personnel, or business relationships between the transferee and the Company. |

| Item | Details |
|---|---|
| | The transferee does not qualify as a related party of the Company. |

4. Use of the Property after the Transfer

Following the transfer of the property, the Company plans to continue using the facility as a tenant under a 15-year fixed-term building lease agreement. Accordingly, there will be no impact on the Company's business operations, manufacturing activities, or environmental conservation initiatives currently being carried out at the site.

5. Schedule

| Event | Date |
|---|---|
| Resolution of the Board of Directors | August 7, 2026 |
| Execution of Purchase and Sale Agreement | August 17, 2026 |
| Property Transfer Date | October 1, 2026 (planned) |
| Receipt of Purchase Price | October 1, 2026 (planned) |

6. Impact on Financial Results

As a result of this transaction, the Company expects to record extraordinary income of approximately ¥3.3 billion in the fourth quarter of the fiscal year ending December 31, 2026, primarily consisting of a gain on the sale of non-current assets.

In addition to this transaction, uncertainties remain in the business environment surrounding the Company and its group companies, including changes in U.S. tariff policies and developments in the Middle East. As it is currently difficult to reasonably estimate the impact of these factors on the Group's financial results, the Company is carefully assessing their impact on its consolidated financial results forecast for the fiscal year ending December 31, 2026.

Should any matter requiring disclosure arise, the Company will promptly make an announcement.

7. Future Initiatives

The Company believes that this transaction will contribute to strengthening its financial foundation and improving capital efficiency by enabling the monetization of its assets while maintaining business continuity.

The Company intends to utilize the funds generated through this transaction to improve its financial position and support future growth investments. In addition, the Company will continue to steadily implement various initiatives under its Mid-Term Business Plan, "SHIFT2028," with the aim of enhancing corporate value on a sustainable basis.

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