Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

April 1, 2026

To whom it may concern:

Company Name:	MIRAINI HOLDINGS CO., LTD.
Name of Representative:	Moritaka Kimura, Representative Director, President Executive Officer (Code: 546A; TSE Prime Market, NSE Premier Market)
Contact:	Takuma Oyama, Director, Managing Executive Officer (Tel. +81-50-3190-3111)

Notice Regarding the Recognition of Extraordinary Income (Gain on Bargain Purchase)

MIRAINI HOLDINGS CO., LTD. ("**the Company**") hereby announces that it expects to recognize extraordinary income (bargain purchase gain) in the first quarter of the fiscal year ending March 31, 2027, as set out below.

Details

The Company was established as a joint holding company on April 1, 2026, through a business integration implemented by means of a joint share transfer between HAGIWARA ELECTRIC HOLDINGS CO., LTD. and SATORI ELECTRIC CO., LTD.
Accordingly, the Company anticipates recognizing gain on bargain purchase of approximately 8.8 billion yen in the first quarter of the fiscal year ending March 31, 2027.
The amount has been calculated on a provisional basis and is subject to change upon completion of the financial closing process.

The gain on bargain purchase is a nonrecurring accounting gain and does not generate actual cash flows. In light of the Company's policy of stable shareholder returns, it will not be included in the basis for dividends.

End