



August 14, 2025

Company Name	EUCALIA Inc.
Representative	Hideo Misawa
Securities code	286A; Tokyo Stock Exchange Growth Section
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Notice Regarding the Establishment of an Employee Stock Ownership Plan

EUCALIA Inc. (Head Office: Chiyoda-ku, Tokyo, Representative Director: Hideo Misawa: "EUCALIA") has resolved at its Board of Directors meeting held on August 14, 2025, to establish an Employee Stock Ownership Plan (the "Plan") for employees of the Company and its subsidiaries. The Plan will facilitate the continuous purchase of the Company's shares starting from October 2025. Details are provided below.

1. Purpose of Establishment

The purpose of this Plan is to enhance the Company's medium- to long-term corporate value. It aims to provide a means for employees of the Company and its subsidiaries to purchase the Company's shares while preventing insider trading, expand welfare benefits to support employees' asset formation, and increase employees' sense of participation in management through the acquisition and holding of the Company's shares.

Additionally, the Company expects the Plan to contribute to improving the liquidity of its shares in the stock market by creating stable purchasing demand and increasing trading volume.

2. Overview of the Employee Stock Ownership Plan

Item	Details
Name	EUCALIA Employee Stock Ownership Plan
Membership Eligibility	Employees of the Company and its subsidiaries
Start Date	Contributions are scheduled to begin in October 2025
Contributions	1,000 yen per unit, with a maximum of 100 units
Incentive Grant Rate	10% of the employee's contribution amount
Resignation from Membership	At any time or upon retirement

End