



February 13, 2026

Company Name EUCALIA Inc.
Representative Hideo Misawa
Securities code 286A; Tokyo Stock Exchange Growth Section
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Notice Regarding Transfer of Fixed Assets and Recognition of Extraordinary Gain

EUCALIA inc. (Head Office: Chiyoda-ku, Tokyo; President and Representative Director: Hideo Misawa, "the Company") hereby announces that, at a meeting of its Board of Directors held on December 19, 2025, it resolved to transfer certain fixed assets owned by the Company. In connection with such transfer, the Company recorded an extraordinary gain in the consolidated financial results for the fiscal year ended December 31, 2025.

1. Reason for the Transfer

In its Total Medical Management Support Business, the Company has strategically owned and managed the land and buildings of medical institutions operated by affiliated hospitals, with the aim of enhancing management and strengthening their financial base.

In light of the stabilization of the management foundation of the relevant affiliated hospital and from the perspective of further enhancing its autonomy and sustainable growth, the Company has decided to transfer the relevant fixed assets to the said affiliated hospital.

Through this transfer, the Company intends to further support the realization of a sustainable hospital management structure and the strengthening of the regional healthcare system.

2. Overview of the Assets to be Transferred

(1) Description of Assets	Building: Approximately 900 m ² (total floor area) Land: Approximately 3,000 m ²
(2) Location	Kawaguchi City, Saitama Prefecture
(3) Gain on Transfer	728 million yen
(4) Current Status	Medical facility (rental property)

Notes:

1. The transfer price and book value are not disclosed due to a confidentiality agreement

with the counterparty. The transfer was conducted at a fair value based on a real estate appraisal. The book value of the relevant assets represents less than 3% of consolidated net assets as of the end of the most recent fiscal year.

2. The gain on transfer represents the amount calculated by deducting the book value of the assets and related expenses from the transfer price.

3. Overview of the Counterparty

The counterparty is an affiliated hospital that operates the relevant medical facility and provides healthcare services in the local community. Details of the counterparty are not disclosed due to a confidentiality agreement.

Although the Company has a business relationship with the counterparty under a hospital management support agreement, there are no capital relationships, personnel relationships, or other matters required to be disclosed as a related-party transaction.

4. Schedule of the Transfer

(1)	Date of resolution by the Board of Directors:	December 19, 2025
(2)	Date of execution of the transfer agreement:	December 22, 2025
(3)	Date of transfer (delivery of the property):	December 25, 2025

5. Impact on Financial Results

As the transfer of the property was completed in December 2025, the Company recorded a gain on sale of fixed assets of 728 million yen as an extraordinary gain in the consolidated financial results for the fiscal year ended December 31, 2025.

End