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June 25, 2026

Company name Baroque Japan Limited  
Representative Hiroyuki Murai, Chairman and CEO (Representative Director)  
(Code number: 3548, Tokyo Stock Exchange, Prime Market)  
Contact Tatsuya Seki, Executive Officer; Manager of Corporate  
Planning Department  
TEL: +81-3-5738-5775

### **Notice Regarding Transfer of Non-current Assets and Recording of Extraordinary Income**

Baroque Japan Limited (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to transfer non-current assets held by the Company. Consequently, the Company also announces that it expects to record extraordinary income (gain on sale of non-current assets) in the fiscal year ending February 28, 2027.

#### 1. Reason for the Transfer

In order to make effective use of management resources and strengthen the financial position, the Company will transfer the following non-current assets it owns.

#### 2. Details of the Assets to be Transferred

Details and location of assets	Gain on transfer	Current status
Location: 3-chome, Aobadai, Meguro-ku, Tokyo Land: [Site Area] Approx. 316 m <sup>2</sup> Building: [Total floor area] Approx. 777 m <sup>2</sup> ; 5-story reinforced concrete structure with a flat roof	363 million yen	Currently used as part of the Company's headquarters office.

\* While the transfer price is not disclosed in accordance with an agreement with the transferee, the transfer will be conducted at a fair price that reflects market conditions. The gain on transfer is calculated by subtracting the book value and transfer-related expenses from the transfer price.

#### 3. Overview of the Transferee

The details of the transferee (a business entity) are not disclosed in accordance with an agreement with the transferee. There are no capital, personnel, or business relationships between the transferee and the Company that require disclosure, and the transferee is not a related party.

#### 4. Transfer Schedule

- (1) Date of resolution of the Board of Directors: June 25, 2026
- (2) Date of conclusion of the agreement: June 26, 2026
- (3) Date of property handover: End of December 2026 (scheduled)

#### 5. Future Outlook

In connection with the above-mentioned transfer of non-current assets, the Company plans to record gain on sale of non-current assets of 363 million yen in the consolidated financial results for the fiscal year ending February 28, 2027. Should it become necessary to revise the consolidated financial results forecast for the fiscal year ending February 28, 2027, which was announced on April 14, 2026, the Company will promptly make an announcement.