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August 29, 2025

Company name: MAC HOUSE CO.,LTD.  
Representative: Koji Ishino,  
Representative Director  
and President  
(Securities code: 7603; TSE  
Standard Market)  
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## Notice Regarding Transfer of Fixed Assets and Recording of Extraordinary Income and Loss

MAC HOUSE CO.,LTD (hereinafter "the Company") hereby announces that it has decided and executed the transfer of fixed assets (land leasehold rights) as detailed below.

Additionally, the Company announces that it has recorded a penalty fee as an extraordinary loss in the second quarter of the fiscal year ending February 2026 due to the early termination of a rental store lease.

The Company deeply apologizes for the delayed disclosure of this information, which should have been disclosed at the time of each decision, due to insufficient judgment regarding internal disclosure standards.

### I. Details of Extraordinary Income

1. The Company recorded an extraordinary income of 313 million yen from the gain on sale of fixed assets following the transfer of land leasehold rights (located in Minamisakae 2-chome, Nishi Ward, Yokohama City) on July 31, 2025.

2. Reason for the Fixed Asset Transfer:  
To improve financial structure

### 3. Details of Transferred Asset

Asset Details and Location: Land Leasehold Rights at 2-7-13 Minamisakae, Nishi Ward, Yokohama City, Kanagawa Prefecture

Transfer Price: 420 million yen (including consumption tax)

Gain on Transfer: 313 million yen

Current Status: Subleasehold rights

Area: 67.16m<sup>2</sup>

#### 4. Overview of Transferee

(1) Name: Daiwa House Industry Co., Ltd. South Kanto Branch

(2) Location: 3-6-1 Minatomirai, Nishi Ward, Yokohama City, Kanagawa Prefecture

(3) Representative: Yoshimitsu Kojima, Executive Officer, Branch Manager

(4) Business Description: Design, construction, and sales of detached houses, rental housing, condominiums, housing stock, commercial facilities, and business facilities

(5) Relationship with the Listed Company

Capital Relationship: No significant matters to report

Personnel Relationship: No significant matters to report

Business Relationship: No significant matters to report

Status as Related Party: No significant matters to report

#### 5. Transfer Schedule

(1) Board of Directors Resolution Date: March 13, 2025

(2) Contract Date: March 27, 2025

(3) Property Delivery Date: July 31, 2025

## II. Overview of Extraordinary Loss (Damages Incurred in the Course of Business Operations)

The Company recorded an extraordinary loss of 157 million yen as a penalty fee incurred due to the early termination of its rental store lease (located in Minamisakae 2-chome, Nishi Ward, Yokohama City) on July 31, 2025.

## III. Regarding the Delayed Timely Disclosure

### 1. Reason for Delay

The Company made decisions regarding the above fixed asset transfer and early termination of the rental store lease at the Board of Directors meeting on March 13, 2025. However, due to misunderstanding of the disclosure criteria, timely disclosure was not made. The Company is now making this disclosure upon recognizing these facts.

## IV. Impact on Business Performance

The impact of the above extraordinary income and loss on the Company's business performance for the fiscal year ending February 2026 is currently under review, and the Company will promptly announce any matters that require disclosure in the future.