MTI Ltd.

July 17, 2026

For Immediate Release:

MTI Ltd.
Representative: Toshihiro Maeta,
President and Chief Executive Officer
Listing: TSE Prime [9438]
Contact: Hiroshi Matsumoto,
Senior Managing Director
Tel: +81-3-5333-6323

Notice Regarding the Transfer of Shares of a Consolidated Subsidiary and the Recording of Extraordinary Income (Non-consolidated Financial Results)

MTI Ltd. (hereinafter the "Company") hereby announces that, at a meeting of the Board of Directors held on July 17, 2026, the Company resolved to transfer all shares it holds in its consolidated subsidiary, Eagle Inc. ("Eagle"), to its consolidated subsidiary MTI Healthcare Holdings, Inc. ("HCHD") (the "Share Transfer"), as described below.

The Company also announces due to the Share Transfer, it expects to record extraordinary income in its non-consolidated financial results for the fourth quarter of the fiscal year ending September 30, 2026 (from July 1, 2026 to September 30, 2026).

I. Share Transfer

1. Purpose of the Share Transfer

Eagle develops next-generation cloud-based receipt computer systems and aims to enable efficient pharmacy operations with a minimum number of staff by combining AI and the cloud to make operations from reception to payment seamless.

The Company is focusing on the pharmacy DX business, which is expected to grow going forward. This Share Transfer will be implemented to strengthen collaboration in the pharmacy DX business with Solamichi System Co., Ltd., which operates a cloud-based medication history business under HCHD, and other related companies.

2. Overview of the Subsidiary

(1) Name	Eagle Inc.
(2) Address	3-20-2, Nishi-Shinjuku, Shinjuku-ku, Tokyo
(3) Name and title of representative	Akira Yoshida, President and CEO
(4) Nature of business	Provision of business systems for dispensing pharmacies
(5) Capital stock	¥100 million
(6) Date of establishment	March 1, 2022
(7) Major shareholder and shareholding ratios	MTI Ltd. 98.77%

3. Overview of the Share Transfer

(1) Transferee	HCHD
(2) Transfer Amount	¥1,600 million
(3) Date of Transfer	July 31, 2026

4. Overview of the Transferee

(1) Name	MTI Healthcare Holdings Inc.	
(2) Address	3-20-2, Nishi-Shinjuku, Shinjuku-ku, Tokyo	
(3) Name and title of representative	Daiki Miyamoto, President and CEO	
(4) Nature of business	Management of subsidiaries, etc.	
(5) Capital stock	¥100 million	
(6) Date of establishment	July 1, 2021	
(7) Major shareholder and shareholding ratios	MTI Ltd. 65.65% MEDIPAL HOLDINGS CORPORATION 34.35%	
(8) Relationship between the counterparty and the relevant company	Capital Relationship	The Company holds 65.65% of the issued shares of the relevant company.
	Personnel Relationship	One of the Company's Directors and two Executive Officers concurrently serve as Directors of the relevant company, and one Director concurrently serves as an Audit & Supervisory Board Member of the relevant company.
	Business Relationship	The Company has been entrusted by the relevant company with software development, sales, and administrative operations.

(9) Financial conditions and operating results for the past three years (Unit: Millions of yen)

Fiscal year	September 30, 2023	September 30, 2024	September 30, 2025
Net assets	2,860	3,066	3,760
Total assets	2,863	3,071	3,765
Net sales	9	129	132
Operating income	(13)	101	101
Ordinary income	(13)	207	194
Net income	(190)	206	193
Net assets per share (yen)	72,776.58	78,024.29	90,761.67
Net income per share (yen)	(4,866.57)	5,247.71	4,845.36

5. Shareholding Structure After the Transfer

(1) Before the Share Transfer	MTI	98.77%
(2) After the Share Transfer	HCHD	98.77%

II. Extraordinary income (non-consolidated)

1. Description and amount of extraordinary income

In connection with I above, the Company expects to record a gain on sale of shares of subsidiaries and associates of ¥802 million as extraordinary income in its non-consolidated financial statements for the fourth quarter of the fiscal year ending September 2026 (July 1, 2026 to September 30, 2026).

2. Impact on consolidated financial results

Since this extraordinary income will be eliminated in the consolidated accounts, the impact on the full-year consolidated earnings forecast is expected to be minimal.

（Reference）

	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Net income per share
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Yen
Earnings forecast for FY2026 (For the fiscal year ending September 30, 2026)	31,500	3,100 ～3,500	3,400 ～3,800	2,560 ～2,840	46.09 ～51.13
FY2025 (Actual) (For the fiscal year ended September 30, 2025)	29,910	2,946	3,027	3,404	61.62

＜Points to consider concerning forecasts>

Matters stated in this material concerning results forecasts are based on assessments, assumptions and convictions derived from information available to the Company at the time when this material is published. They may differ significantly from actual results due to a variety of factors, including future economic conditions in Japan and overseas, changes in conditions for business operations in Japan and overseas, or uncertain factors and potential risks inherent in forecasts. Those risks and uncertain factors include unpredictable effects on results that may arise from future events.

Contact information for inquiries
Investor Relations Office
E-mail: ir@mti.co.jp URL：https://ir.mti.co.jp/eng/