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June 24, 2026

TRANSLATION

Company: Macnica Holdings, Inc.
3132; TSE Prime Market
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Notice Regarding the Disposal of Treasury Shares under Restricted Share Remuneration

Macnica Holdings, Inc. (the "Company") announces that it has resolved, at a meeting of the Board of Directors held on June 24, 2026, to dispose of treasury shares (“Disposal of Treasury Shares”) under restricted share remuneration.

1. Summary of Disposal

(1)	Disposal date	July 23, 2026		
(2)	Class and number of shares to be disposed	92,216 shares of Macnica Holdings common stock		
(3)	Disposal price	3,329 yen per share		
(4)	Total disposal price	306,987,064 yen		
(5)	Proposed allottees/ Number of allottees/ Number of shares	Directors (excluding Directors and Outside Directors who are members of the Audit and Supervisory Committee	4	26,540
		Executive Officers and Fellows	15	53,058
		Employees of Company Subsidiaries	12	12,618
(6)	Others	Regarding the Disposal of Treasury Shares, an ‘Extraordinary Report’ was filed under the Financial Instruments and Exchange Act (FIEA)		

2. Purpose and Reasons for the Disposal

The Company resolved at the 9th Annual General Meeting of Shareholders held on June 26, 2024, to introduce a restricted share remuneration scheme (hereinafter referred to as the ‘Scheme’) with the aim of providing the Company's Directors (excluding Directors and Outside Directors who are members of the Audit and Supervisory Committee; the ‘Eligible Directors’). Under the Scheme, the Company shall grant monetary remuneration claims of up to 300 million yen per year to Eligible Directors as investment assets for acquiring shares with restricted transfer; to pay a total number of up to 300 thousand shares per year (subject to reasonable adjustments if any event requiring adjustment to the total number of common shares occurs, such as a share split) as the total number of common shares to be issued or disposed of.

Following a 1-for-3 share split of the Company's common shares effective October 1, 2024, the maximum number

of common shares allocated as restricted shares to Eligible Directors has been adjusted to 900,000 shares per year.

The Company resolved at a Board of Directors meeting on June 24, 2026, to grant, under the same terms as those for Eligible Directors, restricted share remuneration to executive officers, fellows, and employees of subsidiaries who are not Directors of the Company.

Outline of the Scheme
The remuneration for Eligible Directors for the grant of restricted shares shall be a monetary remuneration claim, not exceeding 300 million yen per annum (excluding the employee's salary of Directors who are employees of the Company). There will be four Eligible Directors.

Eligible Directors shall, in accordance with a resolution of the Board of Directors, pay in as property contributed in kind all the monetary remuneration claims under this proposal and receive an issuance or disposal of common shares of the Company. The total number of common shares to be issued or disposed of in this way shall not exceed 900,000 shares per year. (In the event of a share split (including a gratis allotment of the Company's common shares) or reverse share split, or any other event requiring adjustment to the total number of the Company's common shares to be issued or disposed of as restricted shares, the total number of shares shall be adjusted to a reasonable extent.)

The amount to be paid per share shall be determined by the Board of Directors based on the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day preceding the date of each resolution of the Board of Directors (or the closing price of the most recent trading day prior to that day if no transaction is executed on the same day), to the extent that the amount is not particularly advantageous to Eligible Directors who subscribe for such common shares. The issuance or disposal of the Company's common shares and the payment of monetary claims as property contributed in kind shall be subject to the conclusion of a Restricted Share Allotment Agreement (the "Allotment Agreement") between the Company and the Eligible Director, which shall include the following details.

The maximum amount of remuneration, the total number of common shares to be issued or disposed of and other terms and conditions of the grant of restricted shares to Eligible Directors under this proposal have been determined in consideration of the above purposes, the Company's business conditions and various other circumstances, and are deemed reasonable.

In addition to Eligible Directors, executive officers who do not concurrently serve as directors, fellows, and certain employees of the Company's subsidiaries shall also be paid, by resolution of the Board of Directors, the same restricted share remuneration as that paid to Eligible Directors in accordance with their duties and responsibilities.

The Shares will be managed in an exclusive account opened by each eligible person at Nomura Securities Co., Ltd. during the transfer restriction period to ensure that the Shares cannot be transferred, used as security, or otherwise disposed of during the transfer restriction period.

3. Outline of the Allotment Agreement
(1) Transfer Restriction Period
Eligible Directors may not transfer, use as security, or otherwise dispose (the “Transfer Restriction”) of the Company's common shares allotted under the Allotment Agreement (the "Allotted Shares") for a period of three (3) to five (5) years from the date of allotment under the Allotment Agreement, as determined in advance by the Board of Directors (the “Transfer Restriction Period”).

(2) Treatment upon Resignation or Retirement
If an Eligible Director resigns or retires from any of the positions of Director, Executive Officer not concurrently serving as Director, Corporate Auditor, Fellow or other employee or other similar position in the Group before the

expiry of the Transfer Restriction Period, the Company shall naturally acquire the Allotted Shares at no cost, upon such resignation or retirement, unless there is a justifiable reason such as the expiry of term of office or death.

(3) Removal of Transfer Restrictions

Notwithstanding the provisions of (1) above, the Company may remove the Transfer Restriction on all the Allotted Shares upon expiry of the Transfer Restriction Period, provided the Eligible Director continuously holds any of the positions of Director, Executive Officer not concurrently serving as Director, Corporate Auditor, Fellow or other employee or other similar position in the Group during the Transfer Restriction Period. If the Eligible Director resigns or retires from the position specified in (2) above before the expiry of the Transfer Restriction Period due to expiry of term of office, death or other justifiable reasons, the number and timing of Allocated Shares for which the Transfer Restriction is removed shall be reasonably adjusted as necessary. In addition, the Company will naturally acquire at no cost the Allotted Shares for which the transfer restrictions have not been removed at the time immediately after the Transfer Restriction is removed in accordance with the above provisions.

(4) Treatment in Organizational Restructuring, etc.

Notwithstanding (1) above, if, during the Transfer Restriction Period, a merger agreement under which the Company becomes an Absorbed Company, a share exchange agreement or share transfer plan under which the Company becomes a wholly-owned subsidiary or other matters relating to organizational restructuring are approved by the General Meeting of Shareholders of the Company (or the Board of Directors, if approval by the General Meeting of Shareholders is not required in respect of such organizational restructuring, etc.), the Company may, by a resolution of the Board of Directors, remove the Transfer Restriction for a number of the Allotted Shares reasonably determined based on the period from the commencement date of the Transfer Restriction Period to the date of approval of the relevant reorganization, etc., prior to the effective date of the relevant reorganization. In the case provided above, the Company will naturally acquire at no cost the Allotted Shares for which the Transfer Restrictions have not been removed at the time immediately after the Transfer Restriction is removed.

(5) Other Matters

Other matters relating to the Allotment Agreement shall be determined by the Board of Directors.

4. Basis for Calculating the Amount to be paid in for the Disposal Price and Other Specific Details

The Disposition of Treasury Share to the prospective recipients of the allotted shares will be made by way of in-kind contribution of the Monetary Remuneration Claims paid for granting restricted shares under the Scheme for the Company's 12th business term (April 1, 2026 – March 31, 2027). To avoid issuing the shares based on arbitrary decisions on price, the disposal price has been set at 3,329 yen on June 23, 2026 (the business day immediately prior to the resolution date). Since this was the market price immediately before the date of the resolution of the Board of Directors, it is believed to be reasonable and not to be particularly advantageous.