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TRANSLATION

November 2, 2026

Company: Macnica Holdings, Inc.
3132; TSE Prime Market
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Notice of Revision to the Full-year Consolidated Earnings Forecast for the Fiscal Year Ending March 31, 2027, Dividends from Surplus (Interim Dividends) and Revisions to Year-end Dividend Forecast (Increase)

Based on recent performance trends, Macnica Holdings, Inc. (the "Company") has upwardly revised its full-year consolidated earnings forecast for the fiscal year ending March 31, 2027 (April 1, 2026 ~ March 31, 2027), as announced on May 11, 2026. Additionally, at the Board of Directors meeting held earlier today, the Company resolved to distribute dividends from surplus (interim dividends) with a record date of September 30, 2026, and revised the year-end dividend forecast, also announced on May 11, 2026. Details are set out below.

1. Revision of full-year consolidated earnings forecast

(1) Revision of full-year earnings forecast for fiscal year ending March 31, 2027 (April 1, 2026 ~ March 31, 2027)

All figures in millions of yen except earnings per share in yen	Net sales	Operating income	Ordinary income	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	1,300,000	52,000	47,000	32,000	179.21
Revised forecast (B)	1,670,000	67,500	66,000	46,000	257.56
Change (B – A)	370,000	15,500	19,000	14,000	
Change (%)	28.4%	29.8%	40.4%	43.7%	
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	1,214,196	41,950	37,392	27,765	155.54

Note: At the Board of Directors meeting held earlier today, the Company resolved to acquire treasury shares. When calculating the consolidated earnings forecast for "earnings per share," the impact of acquisition of treasury shares after November 4, 2026, based on this resolution, has not been considered.

(2) Reasons for the revision

The Company has revised its full-year consolidated earnings forecast for the fiscal year ending March 31, 2027, for the following reasons. In the Semiconductor Business, AI-related demand is driving markets, and semiconductor demand is expected to stay firm across a wide range of markets. In the Cybersecurity Business, new security demand arising from AI is increasing, and the market, led by endpoint security, remains firm. Demand for cybersecurity is expected to grow further both in Japan and overseas. In the CPS Solutions Business, in the Smart City/Mobility field, autonomous driving is designated as a product and technology in the Japanese government's "17 Strategic Fields", with autonomous buses

expected to proliferate in the years ahead. However, in addition to the continued investment phase in the business development of the autonomous bus, sales plans have been revised in light of changes in the overseas business environment, and some projects have ended owing to customers discontinuing vehicle development. As a result, net sales and income for this business in the second half are expected to fall short of the initial plan. Based on these circumstances, we have revised our full-year consolidated earnings forecast for the fiscal year ending March 31, 2027, as set out above.

2. Dividends from surplus (interim dividend) and revision of year-end dividend forecast

(1) Dividends from surplus (interim dividend)

	Determined amount	Most recent dividend forecast (Announced on May 11, 2026)	Results for previous fiscal year (Interim, fiscal year ended March 31, 2026)
Record date	September 30, 2026	Same as on the left	September 30, 2025
Dividend per share	45.00 yen	40.00 yen	35.00 yen
Total amount of dividends	8,039 million yen	–	6,249 million yen
Effective date	December 2, 2026	–	December 2, 2025
Source of dividends	Retained earnings	–	Retained earnings

(2) Revision of year-end dividend forecast

	Dividend per share		
	2Q-end	Year-end	Total
Previous forecast (Announced on May 11, 2026)	40.00 yen	40.00 yen	80.00 yen
Revised forecast		45.00 yen	90.00 yen
Results for the current fiscal year	45.00 yen		
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	35.00 yen	35.00 yen	70.00 yen

(3) Reason for the dividends from surplus (interim dividend) and the revision of the year-end dividend forecast

Our basic policy is to secure the internal reserve necessary for future business development and the further enhancement and strengthening of our corporate structure while returning maximal profit to our shareholders, and to strive for continued stable dividends while taking account of various circumstances. Under our 'Medium-Term Management Plan' for the FY 2025~2027, we aim to achieve a total payout ratio of 40–50%. This will be achieved by paying stable and continuous dividends based on a target consolidated dividend on equity ratio (DOE) 5%, whilst also implementing flexible share buy-backs that account for capital efficiency and market conditions.

For the fiscal year ending March 31, 2027, we considered the progress toward achieving the Company's earnings forecast, the business environment, and other factors, considered together. On that basis, we decided on a dividend at the end of the second quarter (interim dividend) of 45 yen per share, an increase of 5 yen from the previous forecast. The Company has also revised its year-end dividend forecast to 45 yen per share, an increase of 5 yen from the previous forecast. As a result, the annual dividend forecast is expected to be 90 yen per share, an increase of 10 yen from the previous forecast.