Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

TRANSLATION

November 2, 2026

Company:	Macnica Holdings, Inc. 3132; TSE Prime Market
Representative:	Kazumasa Hara Representative Director and President
Contact:	Makoto Okawara Director
Phone:	+81 45 470 8980

Decision on Matters Relating to the Purchase of Treasury Shares

(Purchase of Treasury Shares in Accordance with Provisions in the Articles of Incorporation Pursuant to Article 165, Paragraph 2 of the Companies Act)

Macnica Holdings, Inc. (the "Company") hereby announces that, at the Board of Directors meeting held today, we resolved the following matters related to the acquisition of treasury shares, pursuant to Article 156 of the Companies Act, which is applied pursuant to Article 165, Paragraph 3 of the same Act.

1. Reason for purchase of treasury shares

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.

Taking current performance trends and financial conditions into account and based on the shareholder returns policy set forth in the Medium-Term Management Plan, we have decided to implement an acquisition of treasury shares.

2. Details of purchase

(1)	Class of shares to be purchased:	Common shares of the Company
(2)	Total number of shares to be purchased:	1,600,000 shares (maximum) (Ratio to the total number of issued shares excluding treasury shares: 0.89%)
(3)	Total purchase price of shares:	¥5,000,000,000 (maximum)
(4)	Purchase period:	November 4, 2026 through December 21, 2026
(5)	Purchase method:	Market purchase on the Tokyo Stock Exchange

(Reference) Holding of treasury shares as of September 30, 2026

Total number of issued shares excluding treasury sha	178,655,213 shares
Number of treasury shares:	416,933 shares