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November 2, 2026

Company Macbee Planet, Inc.

Representative Hideyuki Shoda,

Representative Director and President

(Securities Code: 7095, Tokyo Stock Exchange Prime Market)

# (Progress of Disclosed Matter) Notice Regarding the Completion of the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary

As announced in the “Notice Regarding the Transfer of Shares Resulting in a Change in a Consolidated Subsidiary” dated September 10, 2026 (the “Previous Disclosure”), Macbee Planet, Inc. (the “Company”) hereby announces that the transfer of all shares (the “Share Transfer”) of All Ads, Inc. (the “Target Company”), a consolidated subsidiary of the Company, was completed today. As a result, the Target Company has been excluded from the Company’s consolidated subsidiaries, and the Company now holds 33.5% of the shares of the purchaser of the shares (the “Transferee”), which has become an equity-method affiliate of the Company.

In addition, the overview of the Transferee, which was undetermined at the time of the Previous Disclosure, has been finalized, as set out below.

1. Overview of the Transferee

| | | |
|---|---|---|
| (1) | Name | All Ads Capital, Inc. |
| (2) | Location | 1-2-6 Minami-Aoyama, Minato-ku, Tokyo |
| (3) | Title and name of representatives | Yusuke Utsuboe, Representative Director<br>Takashi Kawakami, Representative Director |
| (4) | Business description | Holding and management of equity interests and investments |
| (5) | Share capital | 665,000 yen |
| (6) | Date of establishment | September 25, 2026 |
| (7) | Major shareholders and shareholding ratios | All Ads HD, Inc. 66.5%<br>Macbee Planet, Inc. 33.5% |

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|---|---|---|---|
| (8) | Relationship between the listed company and the said company | Capital relationship | The Company holds 33.5% of the voting rights of the said company. |
| | | Personnel relationship | Not applicable |
| | | Business relationship | Not applicable |
| | | Status as related party | Not applicable |

Note: The information in (7) Major shareholders and shareholding ratios and (8) Capital relationship is as of today, and the information in (8) Personnel relationship, Business relationship and Status as related party is as of the end of the Company's most recent fiscal year (April 30, 2026). Upon completion of the Share Transfer, the said company became an equity-method affiliate of the Company as of today and now qualifies as a related party of the Company.

2. Future Outlook

The impact of the Share Transfer on the consolidated financial results for FY04/2027 is currently under review. The Company will promptly make an announcement once the amount of the impact has been determined.