December 22, 2025

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Notice Regarding Share Acquisition of German Distributor iRIS EYE GmbH (Conversion to Equity-Method Affiliate) ~ Strengthening Sales Capabilities for Surgical Products in Europe ~

On December 22, 2025, MANI, INC. (hereinafter "MANI") announces that it acquired approximately 36.67% of the issued shares of iRIS EYE GmbH (hereinafter "iRIS"), our ophthalmic product sales distributor in Germany, from its major shareholder, thereby making iRIS an equity-method affiliate of MANI. In conjunction with this, MANI will advance collaboration through a new capital and business alliance aimed at strengthening sales of surgical products in the European market.

1. Details of the Share Acquisition

Under the leadership of its founder and CEO, Iris Küppers, iRIS has established a strong presence in the German ophthalmic medical device market through agile management, distinctive sales capabilities, and deep expertise. For more than 20 years, including its time as FRITZ RUCK, MANI has partnered with iRIS as a distributor of surgical products, primarily ophthalmic knives.

On October 8, 2025, MANI announced its medium-term management plan, identifying Europe as one of the key regions for further growth in the global surgical business, with a focus on ophthalmic products, and MANI has been working to strengthen its sales functions. This share acquisition aligns with this sales strategy and will further accelerate business growth through a strengthened partnership with iRIS.

2. Overview of iRIS

Company Name （URL）	iRIS EYE GmbH (https://www.iriseye.de/)		
Location	Lise-Meitner-Str. 21, 52511, Geilenkirchen, Germany		
Establishment	January 8, 2020 (spun off from former FRITZ RUCK)		
Representative	Iris Küppers (CEO)		
Business Outline	Sales and marketing of ophthalmic medical devices		
Number of Employees	19 employees		
Capital	EUR 75,000		
Financial Position for the Past Three Years (fiscal year ending December)			
Year-End	2022	2023	2024
Total Assets	EUR 1.0 million	EUR 1.8 million	EUR 2.3 million
Net Assets	0	EUR 0.5 million	EUR 1.1 million

3. Overview of Share Acquisition

Share Ratio Before Change	0% (Number of voting rights: 0) (Voting rights ownership ratio: 0%)
Share Ratio After Change	36.67% (Number of voting rights: 27,500) (Voting rights ownership ratio: 36.67%)
Acquisition Price	Not disclosed
Date of share acquisition	December 22, 2025

4. Future Outlook

If any matters arise that require disclosure regarding the impact on the consolidated results for the fiscal year ending August 2026, we will promptly make such information public.

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