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November 25, 2026

TRANSLATION

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

Notice Regarding the Establishment of a Subsidiary (Specified Subsidiary) and Acquisition of Shares of iENSO Inc. by the Subsidiary (Making iENSO Inc. a Subsidiary and Change in Specified Subsidiary)

Macnica, Inc., a consolidated subsidiary of Macnica Holdings, Inc. ("the Company"), resolved at its Board of Directors meeting held on November 9, 2026, to establish a subsidiary in Canada (the "Newly Established Company") and, through the Newly Established Company, acquire 100% of the issued shares of iENSO Inc. ("iENSO"). Macnica, Inc. has now decided to enter into a share purchase agreement in connection with the acquisition of the shares (the "Share Acquisition"). Accordingly, the Company hereby announces the following.

As the amount of stated capital or capital contributions of each of the Newly Established Company and iENSO will be equivalent to 10% or more of the Company's stated capital, both the Newly Established Company and iENSO will become specified subsidiaries of the Company.

1. Reasons for the Establishment of the Subsidiary and the Share Acquisition:

Macnica Group strives to address customer challenges and enhance added value not only by providing semiconductors and electronic components, but also by offering solutions that combine hardware and software. In the field of edge AI, Macnica Group is also seeking to strengthen its capabilities to support customers from product development through operation by combining technologies that enable AI processing on devices, such as cameras, with cloud technologies.

iENSO, established in 2003, develops and provides embedded vision systems, edge AI solutions, and intelligent camera solutions. iENSO possesses technologies in camera and optical system design, image processing, embedded software, AI implementation, and cloud integration, and its strength lies in its development capabilities to integrate these technologies into systems tailored to customer requirements.

Through the Share Acquisition, Macnica Group will combine iENSO's technological capabilities and engineering talent with Macnica Group's customer base, portfolio of semiconductor and electronic component products, and sales network, thereby strengthening its capabilities to develop and provide systems utilizing edge AI. Through these efforts, Macnica Group aims to expand its integrated support ranging from component selection and system development to cloud-based operations, thereby enhancing the value provided to customers and expanding business opportunities.

In connection with the Share Acquisition, Macnica, Inc. will establish a wholly owned subsidiary in Canada and acquire the shares of iENSO through the Newly Established Company, with the aim of enabling the acquisition and holding of the shares, fund management, and future business development in Canada, where iENSO is based, to be carried out in a flexible and efficient manner.

2. Overview of the Newly Established Company:

(1)	Company Name	MAC ALBERTA INC.	
(2)	Location	855 – 2 Street SW, Suite 3500, Calgary, Alberta	
(3)	Name and Title of Representative	President・Hideki Ando	
(4)	Business Activities	Holding company (acquisition and holding of the target company)	
(5)	Stated Capital	CAD 1.0 (upon establishment) CAD 23,487 thousand (after capital increase)*	
(6)	Date of Establishment	November 24, 2026	
(7)	Fiscal Year-End	December (scheduled)	
(8)	Major Shareholders and Shareholding Ratios	Macnica, Inc. (100.0%)	
(9)	Relationship between the Company and the Newly Established Company	Capital Relationship	Macnica, Inc., a consolidated subsidiary of the Company, plans to hold 100% of the shares of the Newly Established Company.
		Personnel Relationship	Officers and employees of the Company Group are expected to concurrently serve as officers of the Newly Established Company
		Business Relationship	As of the date hereof, there are no business relationships between the Company and the Newly Established Company that should be disclosed.

* The stated capital of the Newly Established Company is expected to be CAD 1.0 upon establishment. If the conditions necessary for the Newly Established Company to acquire 100% of the issued shares of iENSO are satisfied through the participation of iENSO's other shareholders in the share purchase agreement or the exercise of drag-along rights under the shareholders' agreement, among other means, the stated capital of the Newly Established Company is expected to be increased to CAD 23,487 thousand. The capital increase was approved at the meeting of the Board of Directors of Macnica, Inc. held on November 9, 2026.

3. Overview of iENSO, the Subsidiary Subject to the Share Acquisition:

(1)	Company Name	iENSO Inc.	
(2)	Location	20 Mural St., Unit 7 Richmond Hill, ON, L4B 1K3, Canada	
(3)	Name and Title of Representative	President・Vlad Kardashov	
(4)	Business Activities	Development and provision of embedded vision systems, edge AI, and intelligent camera solutions	
(5)	Stated Capital	CAD 18,686 thousand	
(6)	Date of Establishment	June 13, 2003	
(7)	Fiscal Year-End	December	
(8)	Major Shareholders and Shareholding Ratios	DMP Video Holdings Canada ULC: 56.13% Other shareholders: 43.87%	
(9)	Relationship between the Company and the Relevant Company	Capital Relationship	There are no capital relationships between the Company and iENSO that should be disclosed. However, certain employees of the Company Group hold a portion of the shares of iENSO.
		Personnel Relationship	There are no personnel relationships between the Company and iENSO that should be disclosed.
		Business Relationship	There are no business relationships between the Company and iENSO that should be disclosed.

			However, certain consolidated subsidiaries of the Company have transactions with iENSO involving the sale of semiconductors, electronic components, and other products.
(10)	Financial Position and Operating Results for the Past Three Fiscal Years		

Fiscal Year-End (Unit: CAD thousands)	Fiscal Year Ended December 2024	Fiscal Year Ended December 2025	Nine Months Ended September 2026
Net Assets	△2,903	△3,827	△5,381
Total Assets	4,850	8,705	5,416
Net Assets per Share	△8.37	△11.03	△15.51
Net Sales	11,576	13,213	16,906
Operating Profit	△2,559	△1,791	△1,349
Profit Before Income Taxes	△3,074	△1,874	△1,554
Net Profit	△3,074	△1,874	△1,554
Net Profit per Share	△8.86	△5.40	△4.48
Dividend per Share	—	—	—

* Unless otherwise specified, amounts are rounded to the nearest thousand Canadian dollars.

4. Overview of the Counterparty to the Share Acquisition:

(1)	Company Name	DMP Video Holdings Canada ULC and other minority shareholders	
(2)	Location	191 Ordze Ave., Sherwood Park, Alberta, T8B 1M6, Canada, and other locations	
(3)	Name and Title of Representative	Director・Marc Mills	
(4)	Business Activities	Manufacturer of commercial and residential security systems	
(5)	Stated Capital	Not disclosed *1	
(6)	Date of Establishment	2023	
(7)	Net Assets	Not disclosed *1	
(8)	Total Assets	Not disclosed *1	
(9)	Major Shareholders and Shareholding Ratios	Not disclosed *1	
(10)	Relationship between the Company and the Counterparty	Capital Relationship	There are no capital relationships between the Company and DMP Video Holdings Canada ULC that should be disclosed.
		Personnel Relationship	There are no personnel relationships between the Company and DMP Video Holdings Canada ULC that should be disclosed.
		Business Relationship	There are no business relationships between the Company and DMP Video Holdings Canada ULC that should be disclosed.
		Status as a Related Party	DMP Video Holdings Canada ULC is not a related party of the Company.

*1 The stated capital, net assets, total assets, major shareholders and shareholding ratios of DMP Video Holdings Canada ULC are not disclosed, as such information is not available to the Company or its consolidated subsidiaries.
*2 DMP Video Holdings Canada ULC currently holds 56.13% of the issued shares of iENSO. In the Share Acquisition, the Newly Established Company plans to acquire 100% of the issued shares of iENSO by acquiring not only the shares held by DMP Video Holdings Canada ULC but also those held by the other shareholders. The shares held by the other shareholders are expected to be acquired through their participation in the share purchase

agreement relating to the Share Acquisition, the exercise of drag-along rights under the shareholders' agreement, or other means.

5. Number of Shares to Be Acquired, Acquisition Price, and Shareholdings Before and After the Acquisition

(1) Number of Shares Held Before the Acquisition	0 shares (Number of voting rights: 0) (Voting rights ownership ratio: 0.0%)
(2) Number of Shares to Be Acquired	346,914.90 shares (Number of voting rights: 346,905) (Voting rights ownership ratio: 100%)
(3) Acquisition Price (Estimated)	CAD 23.5 million
(4) Number of Shares Held After the Acquisition	346,914.90 shares (Number of voting rights: 346,905) (Voting rights ownership ratio: 100%)

* The Share Acquisition is subject to the Newly Established Company being able to acquire 100% of the issued shares of iENSO through the participation of iENSO's other shareholders in the share purchase agreement, the exercise of drag-along rights under the shareholders' agreement, or other means.

6. Schedule

(1) Date of Resolution by the Board of Directors of Macnica, Inc.	:	November 9, 2026
(2) Date of Establishment of the Newly Established Company	:	November 24, 2026
(3) Date of Execution of the Share Purchase Agreement	:	November 25, 2026
(4) Date of Completion of the Share Acquisition	:	December 2026 (scheduled)

7. Future Outlook

The impact of the Share Acquisition on the Company's consolidated financial results is expected to be immaterial. The Company will promptly disclose any matters requiring disclosure should they arise in the future.