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November 25, 2026

Company Macbee Planet, Inc.
Representative Hideyuki Shoda,
Representative Director and President
(Securities Code: 7095, Tokyo Stock Exchange Prime Market)

Notice Regarding the Absorption-Type Merger of Consolidated Subsidiaries (Simplified Merger and Short-Form Merger)

Macbee Planet, Inc. (the "Company"; together with its subsidiaries, the "Group") hereby announces that, at a meeting of its Board of Directors held today, it resolved to merge Macbee eight, Inc. ("Macbee eight"), a wholly owned subsidiary of the Company, and Macbeev, Inc. ("Macbeev"), a consolidated subsidiary of the Company, into the Company through absorption-type mergers (the "Merger"), as set out below.
As the Merger is a simplified absorption-type merger involving consolidated subsidiaries of the Company, certain disclosure items and details have been omitted.

1. Purpose of the Merger

Macbee eight has served as a capital-participation marketing firm that provides both funding and marketing support to startups with growth potential, and Macbeev has served as a DX and business development company that co-creates businesses with clients based on data and technology; each has been responsible for part of the Group's business.

The Company has now decided to merge both companies into the Company in order to improve the efficiency of the Group's operations.

2. Summary of the Merger

(1) Schedule of the Merger

Date of Board of Directors resolution	November 25, 2026
Date of execution of the merger agreement	November 25, 2026
Scheduled date of the Merger (effective date)	February 1, 2027 (scheduled)

(Note) The Merger is a simplified merger for the Company as prescribed in Article 796, Paragraph 2 of the Companies Act, and a short-form merger for Macbee eight and Macbeev as prescribed in Article 784, Paragraph 1 of the Companies Act. Accordingly, none of the parties will hold a general meeting of shareholders to approve the merger agreement.

(2) Method of the Merger

The Merger will be an absorption-type merger in which the Company will be the surviving company and Macbee eight and Macbeev will be the absorbed companies. Macbee eight and Macbeev will be

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dissolved upon the Merger.

(3) Details of the allotment under the Merger

Macbee eight is a wholly owned subsidiary of the Company, and the Company plans to acquire all of the issued shares of Macbeev by the day before the effective date of the Merger, making it a wholly owned subsidiary. Accordingly, no shares, cash or other assets will be allotted in connection with the Merger.

(4) Treatment of share acquisition rights and bonds with share acquisition rights in connection with the Merger

Not applicable.

3. Overview of the Parties to the Merger (as of today, unless otherwise stated)

		Surviving company	Absorbed company	Absorbed company
(1)	Name	Macbee Planet, Inc.	Macbee eight, Inc.	Macbeev, Inc.
(2)	Location	3-11-11 Shibuya, Shibuya-ku, Tokyo	3-11-11 Shibuya, Shibuya-ku, Tokyo	3-11-11 Shibuya, Shibuya-ku, Tokyo
(3)	Title and name of representative	Hideyuki Shoda, Representative Director and President	Hideyuki Shoda, Representative Director and President	Hideyuki Uraya, Representative Director and President
(4)	Business description	Management of Group companies, etc.	Capital-participation marketing	DX and business development
(5)	Share capital	2,635 million yen	88 million yen	30 million yen
(6)	Date of establishment	August 25, 2015	September 2, 2024	November 1, 2023
(7)	Number of shares issued	14,654,272 shares	88 shares	1,000 shares
(8)	Fiscal year-end	April 30	April 30	April 30
(9)	Major shareholders and shareholding ratios	MG LLC 30.43% Yusuke Kojima 8.90% The Master Trust Bank of Japan, Ltd. (Trust Account) 4.71% BBH CO FOR ARCUS JAPAN VALUE FUND 3.57% Custody Bank of Japan, Ltd. (Trust Account) 1.83%	Macbee Planet, Inc. 100.00%	Macbee Planet, Inc. 94.00% Hideyuki Uraya 6.00%

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		Surviving company	Absorbed company	Absorbed company
(10)	Financial position and operating results for the most recent fiscal year	FY04/2026 (Consolidated)	FY04/2026 (Non-consolidated)	FY04/2026 (Non-consolidated)
	Net assets	12,614 million yen	63 million yen	87 million yen
	Total assets	24,091 million yen	278 million yen	121 million yen
	Net assets per share	1,012.71 yen	724,022.82 yen	87,909.45 yen
	Net sales	50,579 million yen	0 million yen	172 million yen
	Operating profit	3,650 million yen	(19) million yen	42 million yen
	Ordinary profit	3,617 million yen	(21) million yen	42 million yen
	Profit attributable to owners of the parent / Profit	2,353 million yen	(16) million yen	27 million yen
	Profit per share	169.49 yen	(183,714.11) yen	27,285.03 yen

(Note) The figures for Macbee Planet are consolidated figures based on International Financial Reporting Standards (IFRS). “Net assets” represents equity attributable to owners of the parent, “Net assets per share” represents equity per share attributable to owners of the parent, “Net sales” represents revenue, “Ordinary profit” represents profit before tax, and “Profit attributable to owners of the parent / Profit” represents profit attributable to owners of the parent.

(Note) The major shareholders and shareholding ratios of Macbee Planet are based on the shareholder register as of April 30, 2026, and the shareholding ratios are calculated excluding treasury shares (2,197,847 shares).

(Note) The major shareholders and shareholding ratios of Macbeev are as of today. The Company plans to acquire all of the common shares of Macbeev (60 shares) held by shareholders other than the Company on January 31, 2027, after which Macbeev will become a wholly owned subsidiary of the Company.

4. Status after the Merger

The Company’s name, location, title and name of representative, business description, share capital and fiscal year-end will remain unchanged as a result of the Merger.

5. Future Outlook

As the Merger involves consolidated subsidiaries of the Company, its impact on the Company’s consolidated financial results will be minor.