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March 14, 2025

Company Name Macbee Planet, Inc.
Representative Tomohiro Chiba,
Representative Director and President
(Code No.:7095 Tokyo Stock Exchange Prime)

Notice Regarding Voluntary Adoption of International Financial Reporting Standards

Macbee Planet, Inc. (“the Company”) hereby announces that voluntarily adoption of International Financial Reporting Standards (“IFRS”) has been resolved in the Board of Directors' meeting held today. From the Annual Securities Report for FY04/2025 onwards, consolidated financial statements will be disclosed under IFRS instead of J-GAAP.

1. Purpose of voluntary application

The Company is planning to adopt IFRS to promote constructive dialogue with global investors by conforming to the global standards and improving the international comparability of financial information.

2. Schedule for voluntary application (tentative)

Fiscal year		Disclosure document	Accounting standards
FY04/2025	1 st to 3 rd Quarter	Consolidated Financial Results Semiannual Securities Report**	J-GAAP
	Year-end	Consolidated Financial Results*	
		Annual Securities Report**	IFRS
FY04/2026	1 st to 3 rd Quarter	Consolidated Financial Results Semiannual Securities Report**	
	Year-end	Consolidated Financial Results	
		Consolidated Financial Statements** Annual Securities Report**	

*Financial results forecasts for FY04/2026 are planned to be disclosed under IFRS.

Consolidated Financial Results for FY04/2025 are planned to be later disclosed under IFRS as well.

**Japanese only.