



August 28, 2025

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

Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation

Macbee Planet, Inc. (the “Company”) hereby announces that, at the Board of Directors meeting held today, the disposal of treasury shares as restricted stock compensation (the “Disposal of Treasury Shares”) has been resolved as described below.

1. Outline of the disposal

<Allotments to Directors of the Company and its subsidiaries>

(1) Payment date	September 26, 2025
(2) Class and number of shares to be disposed of	12,372 shares of the Company’s common shares
(3) Disposal price	2,572 yen per share
(4) Total disposal amount	31,820,784 yen
(5) Planned recipients of allocation	Directors of the Company: 8 recipients*, 9,260 shares Directors of the subsidiaries: 4 recipients*, 3,112 shares *Including Audit & Supervisory Committee members and Outside Directors.

2. Purpose and reasons for the disposal

At the Board of Directors’ meeting held on June 27, 2024, the Company resolved to introduce a restricted stock compensation plan (the “Plan”) for Directors of the Company (including Audit & Supervisory Committee members and Outside Directors; the same applies hereinafter). The purpose is to provide incentives to enhance the Company’s sustainable corporate value and to promote further value sharing with shareholders.

At the 10th Ordinary General Meeting of Shareholders held on July 30, 2025, the Company received approval for the following proposals: (i) under the Plan, compensation may be granted to Directors for

the allotment of restricted stock, or restricted stock may be allotted as compensation, with the restriction period determined by the Board of Directors between approximately one and five years; (ii) the allotment of restricted stock shall be carried out either (a) by issuing or disposing of common shares of the Company without cash payment as compensation to Directors, or (b) by issuing or disposing of common shares of the Company in exchange for the in-kind contribution of all monetary compensation claims granted to Directors; and (iii) with respect to the total number and amount of the Company's common shares to be issued or disposed of under the Plan: for eligible Directors other than those who are Audit & Supervisory Committee Members, up to 50,000 shares per year (of which up to 10,000 shares per year for Outside Directors) and up to 100 million yen per year within the existing overall monetary compensation framework (of which up to 20 million yen per year for Outside Directors); and for eligible Directors who are Audit & Supervisory Committee Members, up to 10,000 shares per year and up to 20 million yen per year within the existing overall monetary compensation framework.

In addition, for the same purposes of providing incentives to enhance sustainable corporate value and further aligning interests with shareholders, the Company has decided to grant restricted stock to Directors and Executive Officers of the Company and its subsidiaries.

Today, at the meeting of the Board of Directors, taking into account the objectives of the Plan, the scope of responsibilities of each Eligible Officer, and other circumstances, the Company resolved to grant monetary compensation claims totaling 31,820,784 yen to 8 Directors of the Company and to 4 Directors of its subsidiaries (collectively, the "Eligible Officers"), and to have such claims contributed in kind in exchange for the disposal of 12,372 shares of the Company's common shares as restricted stock. (However, the amount of monetary compensation to Directors who are Audit & Supervisory Committee Members is determined through consultation among those members.)

<Summary of the Restricted Stock Allotment Agreement>

In connection with the Disposal of Treasury Shares, the Company and each Eligible Officer will enter into a restricted stock allotment agreement (the "Allotment Agreement"). A summary is as follows:

(1) Restriction period

Eligible Officers shall not transfer, pledge, or otherwise dispose of the shares of the Company's common stock allotted under the Allotment Agreement (the "Allotted Shares") during the period from September 26, 2025 (the payment date) to April 30, 2028.

(2) Conditions for lifting transfer restrictions

If an Eligible Officer continuously serves, throughout the restriction period, as a Director, Executive

Officer, or employee (limited to full-time employees) of the Company or any of its subsidiaries, all transfer restrictions on the Allotted Shares shall be lifted upon expiration of the restriction period. However, if an Eligible Officer resigns or retires due to death during the restriction period, the number of Allotted Shares for which the transfer restrictions shall be lifted shall be the number obtained by multiplying the number of the Allotted Shares by the quotient obtained by dividing the number of months from the month including the payment date through the month including the resignation or retirement date by 32 (provided that if the result exceeds one, it shall be deemed to be one), with any fraction less than one share discarded.

(3) Acquisition by the Company without compensation

All Allotted Shares for which transfer restrictions have not been lifted shall, as a matter of course, be acquired by the Company without compensation upon the expiration of the restriction period, or on the day following the day on which the Eligible Officer resigns or retires from all positions as a Director, Executive Officer, or employee of the Company or its subsidiaries during the restriction period.

(4) Management of shares

To prevent transfer, pledge, or other disposal during the restriction period, the Allotted Shares shall be managed in a dedicated account for restricted stock opened by the Eligible Officer at Daiwa Securities Co. Ltd.

(5) Treatment in the event of organizational restructuring, etc.

If, during the restriction period, matters relating to a merger agreement under which the Company will be the disappearing company, a share exchange agreement or share transfer plan under which the Company will become a wholly-owned subsidiary, or other organizational restructuring are approved at a general meeting of shareholders of the Company (or by the Board of Directors, where shareholder approval is not required), then, by resolution of the Board of Directors, the transfer restrictions on the number of Allotted Shares obtained by multiplying the number of Allotted Shares held at that time by the quotient obtained by dividing the number of months from the month including the payment date through the month including the date of approval of such organizational restructuring by 32 (with any fraction less than one share discarded, and capped at one) shall be lifted immediately before the close of business on the business day preceding the effective date of such organizational restructuring.

3. Basis for calculating the disposal price and specific details

The Disposal of Treasury Shares will be conducted by contributing, as property in kind, the monetary compensation claims granted to the allottees under the Plan. To eliminate arbitrariness, the disposal price is set at 2,572 yen, which is the closing price of the Company's common shares on the Tokyo Stock Exchange on August 27, 2025 (the business day prior to the date of the Board resolution). As the price reflects the market price immediately prior to the resolution, and absent any special

circumstances that would render the recent stock price unreliable, the Company believes this is reasonable as it appropriately reflects corporate value and does not constitute a particularly favorable price for the Eligible Officers.