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September 25, 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

Macbee Planet, Inc. (the "Company") hereby announces that, at the Board of Directors meeting held today, the disposal of treasury shares as restricted stock (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	October 24, 2025
(2) Class and number of shares to be disposed of	47,847 shares of the Company's common shares
(3) Disposal price	2,211 yen per share
(4) Total disposal amount	105,789,717 yen
(5) Planned recipients of allocation	Executive Officers of the Company: 3 recipients, 2,715 shares Employees of the Company: 31 recipients, 10,879 shares Executive Officers of the subsidiaries: 2 recipients,1,810 shares Employees of the subsidiaries: 125 recipients, 32,443 shares
(6) Other	An Extraordinary Report has been filed regarding the Disposal of Treasury Shares in accordance with the Financial Instruments and Exchange Act.

2. Purpose and reasons for the disposal

The Company has decided to grant restricted stock to executive officers and employees of the Company and its subsidiaries, for the purpose of providing an incentive to increase their motivation and to promote a sustainable increase in the Company's corporate value, and to promote further value sharing with shareholders.

Today, at the meeting of the Board of Directors, the Company resolved to grant monetary compensation claims totaling 105,789,717 yen to 3 Executive Officers and 31 employees of the

Company and to 2 Executive Officers and 125 employees of its subsidiaries (collectively, the "Eligible Officers"). These claims will be contributed in kind in exchange for the disposal of 47,847 shares of the Company's common shares as restricted stock, taking into account the objectives of the Plan, the scope of responsibilities of each Eligible Officer, and other circumstances.

<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 October 24, 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 31 (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 31 (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 2,211 yen, which is the closing price of the Company’s common shares on the Tokyo Stock Exchange on September 24, 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.