

March 24, 2026

Company name: MCJ Co., Ltd.  
Representative: President and COO Motoyasu Yasui  
(TSE Standard Market Code Number: 6670)  
Contact: PR&IR Representative, Management Planning Department  
ir-otoiawase@mcj.jp

**(Amendment) Partial Amendment to “Notice Regarding Expression of Opinion in Support of Implementation of MBO and Recommendation to Tender”**

Regarding the press release published by MCJ Co., Ltd. (the “Company”) on February 5, 2026, “Notice Concerning Extension of Tender Offer Period of Tender Offer for Common Shares of MCJ Co., Ltd. (Securities Code: 6670) by BCPE Meta Cayman, L.P.”, certain matters requiring partial amendment have arisen; accordingly, the Company gives notice as follows.

1. Reason for Amendment

Upon the request of BCPE Meta Cayman, L.P. (“Tender Offeror”) pursuant to Article 30, Paragraph 1, Item (4) of the Order for Enforcement of the Financial Instruments and Exchange Act (Cabinet Order No. 321 of 1965, as amended), as discussed in the press release “Notice Regarding Extension of the Tender Offer Period Pertaining to the Tender Offer for common shares of MCJ Co., Ltd. (Securities Code: 6670) by BCPE Meta Cayman, L.P.” published by the Company today, the Amendments have arisen in conjunction with the extension of the period for the tender, etc. in a tender offer (the “Tender Offer”) for the common shares of the Company by Tender Offeror.

2. Details of Amendment

Underlining indicates amendments.

3. Details of the Opinion Regarding the Tender Offer, and Its Basis and Reasons

(2) Basis and Reasons for the Opinion

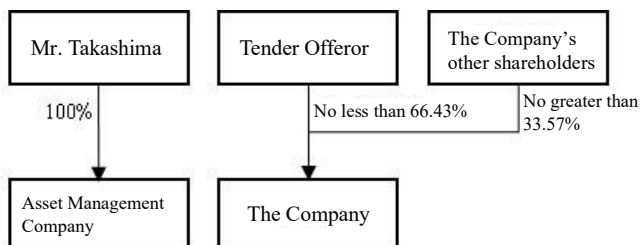
[i] Outline of the Tender Offer

(Before Amendment)

[Omitted]

[ii] After successful completion of the Tender Offer (after end of March 2026)

Mr. Takashima will tender the Tendered Shares (Ownership Ratio: 34.36%) in the Tender Offer, and as a result of the successful completion of the Tender Offer, Mr. Takashima's Ownership Ratio will be 0%.



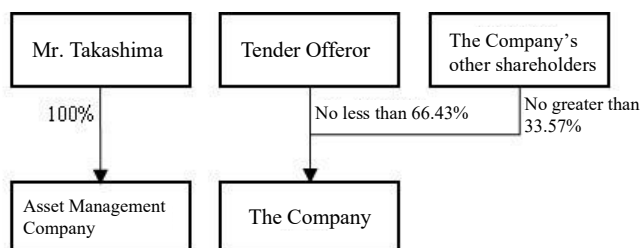
[Omitted]

(After Amendment)

[Omitted]

[ii] After successful completion of the Tender Offer (mid-April 2026)

Mr. Takashima will tender the Tendered Shares (Ownership Ratio: 34.36%) in the Tender Offer, and as a result of the successful completion of the Tender Offer, Mr. Takashima's Ownership Ratio will be 0%.



[Omitted]

[ii] Background, Purpose and Decision-Making Process Leading to Tender Offeror's Decision to Implement the Tender Offer

(Before Amendment)

[Omitted]

Following the above negotiations, on February 5, 2026, Tender Offeror determined that it would implement

the Tender Offer at the Tender Offer Price of 2,200 yen.

(After Amendment)

[Omitted]

Following the above negotiations, on February 5, 2026, Tender Offeror determined that it would implement the Tender Offer at the Tender Offer Price of 2,200 yen.

Subsequently, Tender Offeror commenced the Tender Offer on February 6, 2026, but after giving comprehensive consideration to the state of tendering of shares by the Company's shareholders following the commencement of the Tender Offer and the prospects for tendering going forward, Tender Offeror decided on March 24, 2026, that in order to provide the Company's shareholders with an extended opportunity to make their judgment regarding whether to tender their shares in the Tender Offer, the Tender Offer Period would be extended until April 7, 2026, making the period a total of 40 business days.

(6) Measures for Ensuring the Fairness of the Tender Offer Price, Measures for Avoiding Conflicts of Interest, and Other Measures for Ensuring the Fairness of the Tender Offer

[vi] Securing Objective Conditions for Ensuring the Fairness of the Tender Offer

(Before Amendment)

[Omitted]

Tender Offeror has set the tender offer period in the Tender Offer at 30 business days, which is longer than the shortest period required by laws and regulations, of 20 business days. By setting the tender offer period for a relatively long period of time, Tender Offeror intends to ensure that the Company's shareholders have an appropriate opportunity to make judgment regarding the Tender Offer. Tender Offeror also aims to provide an opportunity for any competing acquirer to make a competing tender offer for the Company Shares, thereby ensuring the fairness of the Tender Offer.

[Omitted]

(After Amendment)

[Omitted]

Tender Offeror has set the tender offer period in the Tender Offer at 40 business days, which is longer than the shortest period required by laws and regulations, of 20 business days. By setting the tender offer period for a relatively long period of time, Tender Offeror intends to ensure that the Company's shareholders have an appropriate opportunity to make judgment regarding the Tender Offer. Tender Offeror also aims to provide an opportunity for any competing acquirer to make a competing tender offer for the Company Shares, thereby ensuring the fairness of the Tender Offer.

[Omitted]

(Reference)

“Notice Concerning Extension of Tender Offer Period of Tender Offer for Common Shares of MCJ Co., Ltd. (Securities Code: 6670)” (Appendix)

End

March 24, 2026

To whom it may concern:

|                        |                             |
|------------------------|-----------------------------|
| Name of Company        | BCPE Meta Cayman, L.P       |
| Name of Representative | BCPE Meta Cayman, G.P., LLC |

**Notice Concerning Extension of Tender Offer Period of Tender Offer for Common Shares of MCJ Co., Ltd.  
(Securities Code: 6670)**

On February 6, 2026, BCPE Meta Cayman, L.P. ("Tender Offeror") commenced a tender offer ("Tender Offer") for common shares of MCJ Co., Ltd. (listed on the Standard Market of the Tokyo Stock Exchange, Inc. (Securities code: 6670); "Target Company") pursuant to the Financial Instruments and Exchange Act (Act No. 25 of 1948, as amended).

In light of a comprehensive consideration of factors such as the status of tenders by the Target Company's shareholders following the commencement of the Tender Offer and the outlook for future tenders, the Tender Offeror determined today to extend the period of purchase of the Tender Offer to April 7, 2026, for a total of 40 business days, in order to provide the Target Company's shareholders with an additional opportunity to decide whether to tender their shares in the Tender Offer.

Accordingly, we hereby announce that the contents of the "Notice Concerning Commencement of Tender Offer for Common Shares of MCJ Co., Ltd. (Securities Code: 6670) " dated February 5, 2026 are partially amended as set out below.

The amended portions have been underlined.

1. Terms and conditions of the Tender Offer

(3) Purchase period

(Before Amendment)

From February 6, 2026 (Friday) through March 24, 2026 (Tuesday) (30 business days)

(After Amendment)

From February 6, 2026 (Friday) through April 7, 2026 (Tuesday) (40 business days)

(6) Commencement date of settlement

(Before Amendment)

March 31, 2026 (Tuesday)

(After Amendment)

April 14, 2026 (Tuesday)

End

[Restrictions on Solicitation]

The purpose of this press release is to announce the Tender Offer publicly, and the press release was not prepared for the purpose of soliciting an offer to sell shares. If shareholders wish to make an offer to sell their shares, they should first be sure to read the Tender Offer explanatory statement and make their own independent decision. This press release and the documents referenced herein do not constitute, or form part of, any offer or solicitation to sell or solicitation of any offer to buy, any securities. In addition, neither this press release nor the documents referenced herein (or any part thereof) nor the fact of its distribution shall form the basis of any agreement pertaining to the Tender Offer or be relied upon in the event of the execution of any such agreement.

[U.S. Regulations]

The Tender Offer shall be implemented in accordance with the procedures and information disclosure standards prescribed under the Japanese Financial Instruments and Exchange Act, and such procedures and standards may not be the same as procedures and information disclosure standards applicable in the United States. In particular, Section 13(e) and Section 14(d) of the U.S. Securities Exchange Act of 1934 (as amended; hereinafter the same shall apply), as well as the regulations thereunder, do not apply to the Tender Offer, and the Tender Offer will not be conducted in accordance with the procedures and standards prescribed thereby. The financial information contained in this press release and the documents referenced herein is based on Japanese accounting standards and might not necessarily be equivalent to financial information prepared by U.S. companies. In addition, since Tender Offeror and the Company are each a corporation incorporated outside the United States and all or some of their directors and officers are not residents of the United States, it may be difficult to exercise or claim any rights that can be asserted on the basis of U.S. securities-related laws. In addition, it may not be possible to commence legal proceedings against a non-U.S. corporation as well as its directors and officers in a non-U.S. court on the basis of a violation of U.S. securities-related laws. Furthermore, U.S. courts may not assert jurisdiction over a non-U.S. corporation and its affiliates or its directors and officers.

During the tender offer period in the Tender Offer, the financial advisors of each of Tender Offeror and the Company and the tender offer agent, and their affiliates, in the ordinary course of their business or otherwise to the extent permitted by the Japanese Financial Instruments and Exchange Act and other applicable laws and regulations, as well as in accordance with the requirements of Rule 14e-5(b) of the U.S. Securities Exchange Act of 1934, may acquire Company Shares by means other than the Tender Offer or may conduct acts towards such acquisitions, for their own account or the account of their clients. Such acquisitions may be made at market prices through market transactions or at prices determined through off-market negotiations. If information regarding such acquisitions is disclosed in Japan, that information will also be disclosed in the United States in the same manner.

Unless otherwise specified, all procedures relating to the Tender Offer will be conducted in Japanese. All or a portion of the documents relating to the Tender Offer will be prepared in English, but in the case of any discrepancy between a document in English and that in Japanese, the Japanese document shall prevail.

This press release and the documents referenced herein include statements that fall under “forward-looking statements” as defined in Section 27A of the U.S. Securities Act of 1933 (as amended) and Section 21E of the U.S. Securities Exchange Act of 1934. Due to known or unknown risks, uncertainties or other factors, actual results may differ significantly from the predictions indicated by the statements that are implicitly or explicitly forward-looking. Tender Offeror, the Company, and their affiliates make no guarantee that the predictions indicated by such implicit and explicit forward-looking statements will materialize. The “forward-looking statements” in this press release and the documents referenced herein were prepared based on information held by Tender Offeror as of the date of this press release, and unless required by laws and regulations, Tender Offeror, the Company, and their affiliates are not obligated to amend or revise such forward-looking statements to reflect future incidents or situations.

[Other Countries]

In certain countries or regions, the announcement, issuance or distribution of this press release may be subject to legal restrictions. Recipients of this press release are requested to be mindful of and comply with any such restrictions. The announcement, issuance or distribution of this press release shall not be deemed to constitute a solicitation of an offer to buy or an offer to sell share certificates relating to the Tender Offer and shall be deemed a distribution of materials for information purposes only.