

October 25, 2023

Company Name: MANI, INC.
Representative: Masahiko Saito
Director, President & Representative
Executive Officer
Security Code: 7730, Prime Market of TSE
Inquiries: Kazuo Takahashi
Director, Executive Vice President &
Executive Officer
TEL: 028-667-1811

Notice Regarding Change of Certified Public Accountant, etc.

MANI, INC. hereby announces that its Audit Committee, at a meeting held on October 25, 2023, resolved to submit the proposal "Election of Accounting Auditor" for the change of its certified accountant, etc. who performs audit certification under Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, to the 64th Annual General Meeting of Shareholders to be held on November 20, 2023 as follows.

1. Scheduled date of change

November 20, 2023

2. Overview of incoming and outgoing certified public accountants

(1) Overview of incoming certified public accountant

1. Name	Deloitte Touche Tohmatsu LLC
2. Location	Marunouchi Nijubashi Building, 3-2-3 Marunouchi, Chiyoda-ku, Tokyo
3. Name of engagement partners	Hiroyasu Sakai, Norihiko Asai
4. Registration status to the registration system for listed company audit firms under the Certified Public Accountants Act	Deemed to have registered as specified in Article 3, Paragraph 3 of the Supplementary Provisions of the revised Certified Public Accountants Act.

(2) Overview of outgoing certified public accountants

1. Name	KPMG AZSA LLC
2. Location	1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
3. Name of engagement partners	Naoya Miyaki, Toru Tsukushi

3. Reason for selection of the party in 2(1) as a candidate for certified public accountant, etc.

As one of the ways to prevent corporate misconduct, in order to maintain good tension with accounting auditors and to create an environment for accounting audits, it has long been our basic policy not to reappoint the same accounting auditor for more than five years in principle (or seven years under special circumstances). The Company has recently revised this policy and decided not to reappoint the same accounting auditor for more than "six years", and not to appoint the same audit firm as that from which the outside directors come. This time, as a result of the selection and mutual evaluation of several

other audit firms, the Company has determined that the Company's accounting auditor is suitable for the position, taking into consideration its size, experience, and other abilities to perform duties as an accounting auditor, as well as its independence, expertise, and other factors.

4. Date of appointment of the outgoing certified public accountant, etc.

November, 25, 2016

5. Opinions in audit reports, etc. prepared by the outgoing certified public accountant in the past three years

Not applicable.

6. Decision for the change or reason and circumstances leading to the change

The term of current engagement with KPMG AZSA LLC, MANI, INC.'s current accounting auditor, will expire at the conclusion of the 64th Annual General Meeting of Shareholders scheduled to be held on November 20, 2023. Along with this, the reason stated above 3., we are appointing Deloitte Touche Tohmatsu LLC as our new accounting auditor.

7. Opinions of the outgoing certified public accountants, etc. concerning the statements in audit reports and other documents regarding the reasons and circumstances of the decision described in 6. above

MANI, INC. received a reply stating that they have no particular opinions.

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