

29 December 2025

**Notice Regarding Making Codo Advisory Co., Ltd. a Wholly Owned Subsidiary**

MCP Japan Holdings Limited (hereinafter “MCP”) hereby announces that it has reached an agreement with its joint venture partner, AMITA Holdings Co., Ltd. (hereinafter “Amita”), to acquire the remaining 50% of the outstanding shares of Codo Advisory, Inc. (hereinafter “Codo Advisory”), in which MCP previously held a 50% ownership interest. As a result of this transaction, Codo Advisory has become a wholly owned subsidiary of MCP. The share acquisition procedures were completed on 26 December 2025.

**<Purpose and Background>**

Since its establishment in 2022, Codo Advisory has provided advisory services to companies in the formulation and execution of decarbonization management and sustainability strategies. In light of the increasing importance of sustainability initiatives that are directly connected to financial decision-making, MCP Group has determined that it is essential to more closely integrate Codo Advisory’s expertise with the MCP Group’s capabilities as a financial institution.

Through this share acquisition, MCP Group will position Codo Advisory as a core specialized entity within the MCP Group’s financial sustainability domain. This domain will focus on sustainability transformation (SX) and impact-related support that is closely linked to the financial evaluation of sustainability information, as well as investment and financing decisions, thereby further enhancing the sophistication and practical relevance of our services.

Following the completion of this transaction, the strategic partnership between Amita Group and MCP Group will continue, and both parties will work to further strengthen our collaborative relationship going forward.

**<Outline of Share Acquisition>**

## 1) Outline of Share Acquisition

Target Company	Codo Advisory Co, Inc.
Acquisition Details	Acquisition of all shares held by Amita Holdings Co., Ltd. (50% ownership stake)
Completion Date	26 December 2025
Acquisition Price	Undisclosed

## 2) Future Structure and Business Continuity of Codo Advisory

There will be no changes to Codo Advisory's business operations or organizational structure as a result of this transaction. Codo Advisory will continue to provide services to its clients as before, with no changes to the scope, quality, or value of those services. In addition, there will be no changes to Codo Advisory's executive structure, and Codo Advisory will remain fully committed to delivering high-quality value to its clients.

End