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July 29, 2025

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Notice Regarding Disposal of Treasury Shares as Restricted Stock for Employees

We hereby announce that, at the Board of Directors meeting held today, our company has resolved to dispose of treasury shares as restricted stock (hereinafter referred to as the "Disposal of Treasury Shares") as outlined below.

1. Overview of the disposal

(1) Payment date	August 29, 2025
(2) Type and number of shares for disposal	36,000 shares of stock in KATITAS Co., Ltd. (the "Company")
(3) Disposal price	¥ 2,514 per share
(4) Total disposal price	¥ 90,504,000
(5) Expected recipients of allotment	28,800 shares to 8 employees of the Company 7,200 shares to 2 employees of the Company subsidiary

2. Objectives and purposes of the disposal

The purpose of this Disposal of Treasury Shares is to provide incentives for sustainable enhancement of the corporate value of the Group and to promote greater value sharing with shareholders. Accordingly, we have resolved to grant 36,000 shares of our common stock (hereinafter referred to as the "Allocated Shares") to 8 employees of the Company and 2 employees of its subsidiary (collectively, the "Eligible Employees") who meet certain criteria, through the allocation of monetary claims totaling 90,504,000 yen.

To encourage long-term and continuous service, the Allocated Shares will be subject to transfer restrictions. The Eligible Employees will contribute the full amount of their monetary claims as payment in kind and receive the Allocated Shares. In connection with this Disposal of Treasury Shares, the Company will enter into restricted stock allotment agreements with the Eligible Employees, which will include the following key terms.

The Company and each Eligible Employee will enter into a Restricted Stock Allotment Agreement, the outline of which is as follows. Shares will only be allotted to employees who wish to accept them.

Overview of the Restricted Stock Allotment Agreements

1) Transfer Restriction Period and Conditions for Lifting Restrictions
Eligible Employees shall not transfer, pledge, or otherwise dispose of the Allocated Shares during the period from August 29, 2025 (payment date) to August 28, 2032 (the "Transfer Restriction Period"). However, the transfer restrictions will be lifted on the following dates and for the following number of shares, provided the Eligible Employee has continuously held a position as a director, auditor, or employee of the Company or its subsidiary until the day before each date:
A) August 29, 2030: 100 × (Allocated Shares ÷ 300), rounded up. If the Eligible Employee takes a leave of absence during the period, the number of months on leave (inclusive of all leave periods) shall be subtracted from 60 and the proportion adjusted accordingly (rounded

down if fractional).

B) August 29, 2031: 100 × (Remaining Allocated Shares ÷ 200), rounded up. The same leave-of-absence adjustment formula applies, with 72 months as the base.

C) August 29, 2032: All remaining Allocated Shares not yet released from restrictions. The same leave-of-absence adjustment formula applies, with 84 months as the base.

2) Retirement During the Transfer Restriction Period
If an Eligible Employee loses their position due to reasons deemed legitimate by the Board of Directors, a portion of the Allocated Shares may have their transfer restrictions lifted based on the duration of service and any leave of absence, calculated proportionally for each lifting date.

3) Gratis Acquisition by the Company
Any Allocated Shares for which transfer restrictions have not been lifted by each respective lifting date will be automatically acquired by the Company without compensation immediately after each date.

4) Share Administration
During the Transfer Restriction Period, the Allocated Shares will be managed in a dedicated account for restricted stock opened by the Eligible Employees at Daiwa Securities Co., Ltd., to prevent any transfer or disposal.

5) Treatment in Case of Organizational Restructuring
In the event of a merger (where the Company is the disappearing entity), share exchange, share transfer (resulting in the Company becoming a wholly owned subsidiary), or other reorganizations approved at the shareholders' meeting (or Board of Directors if approval is not required by shareholders), the transfer restriction will be lifted on a pro rata basis calculated by the number of months elapsed from the payment date to the month of approval, relative to 84 months. Shares already vested will be excluded.

3. Basis and Details of the Payment Amount

This Disposal of Treasury Shares is conducted through in-kind contribution of monetary claims granted to the allottees. To eliminate arbitrariness, the disposal price is set at 2,514 yen per share, which is the closing price of the Company’s common stock on the Tokyo Stock Exchange on July 28, 2025 (the business day prior to the Board resolution date). This price reflects the fair market value of the Company’s shares and is considered reasonable and not particularly favorable to the Eligible Employees.