August 25, 2026

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Securities Code:	4326 (Prime Market of Tokyo Stock Exchange)
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Notice Concerning Disposal of Treasury Shares as a Restricted Stock Incentive for the Employee Shareholding Association

INTAGE HOLDINGS Inc. (the "Company") hereby announces that at a meeting of the Board of Directors held on August 25, 2026, it passed a resolution regarding the establishment of a Restricted Stock Incentive Plan for Employee Shareholding Association (the "Plan") and to dispose of treasury shares as restricted shares (the "Disposal of Treasury Shares" or "Disposal") with the INTAGE Group Employee's Shareholding Association (the "Shareholding Association") as the Expected Allottee.

1. Outline of the Disposal

(1) Date of disposal	February 26, 2027
(2) Type and number of shares to be disposed of	Common stock of the Company 135,000 shares (Note)
(3) Disposal value	1,928 yen per share
(4) Total amount of disposal	260,280,000 yen (Note)
(5) Method of disposal (Expected allottee)	Through a third-party allotment, subject to the Shareholding Association submitting an application for subscription, the Company shall allot to the Shareholding Association such number of shares as applied for by the Shareholding Association, within the limit of the number of shares to be disposed of as described in (2) above (the number of shares so allotted shall constitute the number of shares to be disposed of). (INTAGE Group Employee's Shareholding Association: 135,000 shares) No application for only a portion of the number of shares granted to each eligible employee (as defined below) shall be accepted.
(6) Other	The Company submitted an extraordinary report on the disposal of treasury shares pursuant to the Financial Instruments and Exchange Act.

(Note) The "number of shares to be disposed" and the "total amount of disposal" are calculated based on the assumption that 50 shares of the Company's common stock are granted as restricted shares to each of the Company's 2,700 employees, the maximum number of employees who can be subject to the Plan. The actual number of shares to be disposed of and the total amount of disposal will be determined according to the number of applicants ("Applicable Employes": maximum 2,700) who agree to the Plan, which will be fixed after the enrollment promotion for those who are not currently members of the Shareholding Association and the confirmation of agreement with the Plan by the members of the Shareholding Association are completed. Specifically, the number of offered shares determined by the Shareholding Association will be the "number of shares to be disposed of" and the amount obtained by multiplying the number by the disposal value per share will be the "total amount of disposal". The Company shall provide monetary claims of 96,400 yen to each Applicable Employees and the Company shall allocate 50 shares to each Applicable Employees through the Shareholding Association.

2. The purpose and reason for the disposal

At the meeting of the Board of Directors held today, the Company resolved to establish the Plan for the purpose of enhancing the engagement of the Applicable Employees and fostering management mindset among the Applicable Employees by creating opportunities to acquire the Company's common shares as Restricted Shares.

The outline of the Plan is as follows:

[Outline of the Plan, etc.]

Under the Plan, the Applicable Employees will be provided by the Company and its subsidiaries with a monetary claim (the "Special Incentive Grant") as a special incentive intended to fund the grant of 50 shares of restricted stock per employee. The Applicable Employees will contribute the Special Incentive Grant to the Shareholding Association.

The Shareholding Association will, in turn, make an in-kind contribution to the Company of the Special Incentive Grants contributed by the Applicable Employees and thereby receive a disposition of the Company's common shares as restricted stock.

In the event that the Company disposes of its common shares pursuant to the Plan, the paid-in amount per share shall be determined by the Board of Directors based on the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of the relevant Board resolution approving such disposition (or, if no trading occurs on such day, the closing price on the most recent trading day prior thereto), provided that such amount shall not be especially favorable to the Shareholding Association (and, consequently, to the Applicable Employees).

In connection with the disposition of the Company's common shares under the Plan, the Company and the Shareholding Association will enter into a Restricted Stock Allotment Agreement that includes, among other provisions: (i) a prohibition, for a specified period, on the transfer, creation of security interests, or any other disposition of the allotted shares to any third party (the "Transfer Restriction"); and (ii) the acquisition by the Company of the allotted shares without consideration upon the occurrence of certain events.

In addition, payment of the Special Incentive Grant to the Applicable Employees will be subject to the execution of the Restricted Stock Allotment Agreement between the Company and the Shareholding Association.

Furthermore, until the Transfer Restriction is lifted, eligible employees will be restricted from

withdrawing their membership interests in the Shareholding Association attributable to the restricted stock shares that they are deemed to hold in proportion to the monetary claims contributed to the Shareholding Association. Such interests (the “Restricted Stock Interests” or “RS Interests”) will be subject to the provisions of the Shareholding Association Rules, operational regulations, and related policies (collectively, the “Shareholding Association Rules, etc.”) (Note).

(Note) The Shareholding Association is expected to resolve, at its board meeting scheduled for August 26, 2026, to amend the Shareholding Association Rules and related regulations in connection with the Plan prior to receiving the shares subject to such disposal. The amendments are expected to become effective upon the lapse of two weeks after notice thereof has been given to the members of the Shareholding Association and provided that objections from members represent less than one-third of the total number of members of the Shareholding Association.

In the Treasury Share Disposal, pursuant to the Plan, the Shareholding Association, which is the proposed allottee, will make payment by contributing in kind the entirety of the Special Incentive Grants contributed by the Applicable Employees, and the Company will dispose of its common shares to the Shareholding Association (the “Allotted Shares”).

An outline of the Restricted Stock Allotment Agreement (the “Allotment Agreement”) to be entered into between the Company and the Shareholding Association in connection with the Treasury Share Disposal is set forth in “3. Outline of the allotment agreement” below.

As described in Note 1 above, the number of shares to be disposed of in the Treasury Share Disposal will be determined at a later date. However, if all 2,700 employees of the Company and its subsidiaries, which is the maximum number of employees applicable to participate in the Plan, join the Shareholding Association and agree to participate in the Plan, the number of shares to be disposed of is expected to be 135,000 shares.

Assuming such number of shares is disposed of, the resulting dilution would represent 0.33% of the total number of issued shares, 40,426,000 shares, as of June 30, 2026 (rounded to the nearest one-hundredth of a percent; the same applies to the percentage calculations below), and 0.35% of the total number of voting rights, 384,510 voting rights, as of June 30, 2026.

The purpose of introducing the Plan is to provide the Applicable Employees with an opportunity to acquire, through the Shareholding Association, the Company's common shares disposed of by the Company as restricted stock, thereby enhancing employee engagement and fostering a management mindset among the Applicable Employees. The Company believes that the Plan will contribute to increasing the corporate value of the Group. Accordingly, the number of shares to be

disposed of and the scale of dilution resulting from the Treasury Share Disposal are considered reasonable, and the impact on the market is expected to be limited even in light of such dilution.

The Treasury Share Disposal will be implemented subject to the effectiveness of the amendments to the Shareholding Association Rules and related regulations by the day immediately preceding the payment date for the Treasury Share Disposal, and the execution of the Allotment Agreement between the Company and the Shareholding Association within the prescribed period.

3. Outline of the allotment agreement

(1) Transfer restriction period

From February 26, 2027 to June 30, 2031

(2) Conditions for lifting the transfer restrictions

On the condition that an Eligible Employee has been a member of the ESA on a continuing basis during the transfer restriction period, the Restriction shall be lifted as of the expiration of the transfer restriction period for the total number of the Allotted Shares according to the Restricted Stock Equity Interest held by the Eligible Employee who satisfies such condition.

(3) Treatment upon terminating membership of the Shareholding Association

If an applicable employee withdraws from the Shareholding Association during the Transfer Restriction Period due to retirement upon reaching the mandatory retirement age or for any other legitimate reason, thereby ceasing to be an employee of the Company or any of its subsidiaries (meaning loss of membership eligibility in, or submission of a withdrawal request to, the Shareholding Association, including withdrawal due to death), the Company shall lift the Transfer Restriction, as of the date on which the Shareholding Association accepts such employee's withdrawal request (or, in the case of loss of membership eligibility, the date on which such eligibility is lost; and, in the case of withdrawal due to death, the date of death) (the “Withdrawal Request Acceptance Date”), with respect to the number of Allotted Shares corresponding to such applicable employee's Restricted Stock Interests, multiplied by a fraction whose numerator is the number of months from the month immediately following the month containing the Disposal Date through the month containing the Withdrawal Request Acceptance Date and whose denominator is the number of months in the Transfer Restriction Period (52), with any fractional share being rounded down to the nearest whole share.

(4) Treatment upon becoming a non-resident

If, during the Transfer Restriction Period, the Company or any of its subsidiaries determines that an applicable employee will become a non-resident due to an overseas

assignment or similar reason, the Transfer Restriction shall be released with respect to all Allotted Shares corresponding to the Restricted Stock Interests held by such eligible employee as of the date of such determination (the “Overseas Assignment Determination Date”), effective on the later of (i) the Overseas Assignment Determination Date and (ii) the filing date of the Annual Securities Report for the fiscal year to which the Disposal Date belongs (or, where the Disposal Date falls within six months after the beginning of such fiscal year, the filing date of the Semiannual Securities Report for such fiscal year).

(5) Acquisition without payment of any contribution by the Company

If an applicable employee has committed any act in violation of laws and regulations or falls under any of certain events set forth in the Allotment Agreement during the Restriction Period, the Company shall naturally acquire without consideration all of the Allotted Shares in the number corresponding to the Restricted Stock Interest held by the applicable employee at the time of such event. The Company shall, as a matter of course, acquire the Allotted Shares without compensation for which the Transfer Restrictions are not lifted at the time of the expiration of the transfer restriction period or at the time of the lifting of the Transfer Restrictions prescribed in (3) or (4) above.

(6) Management of stocks

During the transfer restriction period, the Allotted Shares shall be administered in a dedicated account opened at Nomura Securities Co., Ltd. by the Shareholding Association to ensure that the Shareholding Association neither transfers, nor creates any security interest on, nor otherwise disposes of the Allotted Shares during such period. In addition, the Shareholding Association shall register and administer, pursuant to the provisions of the Shareholding Association Rules, the Restricted Stock Equity Interest to be held by the Applicable Employees in relation to the Allotted Shares separately from the member equity interest held by the Applicable Employees in relation to the shares acquired by the ESA not based on the Plan (the “Ordinary Equity Interest”).

(7) Treatment upon reorganization, etc.

If, during the Transfer Restriction Period, a merger agreement under which the Company is to be dissolved, a share exchange agreement under which the Company is to become a wholly owned subsidiary, a share transfer plan, or any other matter relating to a corporate reorganization is approved at a general meeting of shareholders of the Company (or, if approval by a general meeting of shareholders is not required for such corporate reorganization, by the Board of Directors of the Company), the Company may, by resolution of its Board of Directors, release the Transfer Restriction with respect to all of the Allotted Shares corresponding to the Restricted Stock Interests held by applicable employees out of the Allotted Shares held by the Shareholding Association as of the date

of such approval, effective immediately prior to the close of business on the business day preceding the effective date of the corporate reorganization.

4. Basis of Calculation and Specific Details of the Disposal Amount

The disposal of treasury shares to the Shareholding Association, which is the proposed allottee, will be effected through an in-kind contribution of monetary claims constituting the Special Incentive Grants. Such monetary claims are granted by the Company and its subsidiaries to the Applicable Employees for the purpose of granting restricted stock and are subsequently contributed by the Applicable Employees to the Shareholding Association.

In order to eliminate any arbitrariness in determining the disposal price, the disposal price has been set at 1,928 yen per share, which was the closing price of the Company's common shares on the Prime Market of the Tokyo Stock Exchange on August 24, 2026, the business day immediately preceding the date of the Board of Directors' resolution.

The Company believes that such price represents the market price immediately prior to the Board of Directors' resolution and is reasonable and does not constitute a particularly favorable price.

The rates of deviation (rounded to the nearest one-thousandth) of the disposal price from the average closing prices of the Company's common shares on the Prime Market of the Tokyo Stock Exchange are as follows.

Period	Average closing price (any amount less than 1 yen shall be rounded off)	Deviation rate
1 month (July 27, 2026 – August 24, 2026)	1,931 yen	-0.16%
3 months (May 25, 2026 – August 24,2026)	1,815 yen	6.23%
6 months (February 25, 2026 – August 24, 2026)	1,755 yen	9.86%

The Company's Audit and Supervisory Committee (comprising five members, including three independent outside directors) has opined that the disposal price is not particularly favorable to the proposed allottee and is legally appropriate, taking into consideration that the Treasury Share Disposal is intended to implement the Plan and that the disposal price is based on the closing price of the Company's common shares on the Prime Market of the Tokyo Stock Exchange on the business day immediately preceding the date of the relevant Board resolution.

5. Matters Related to Procedures under the Company’s Code of Conduct

The Treasury Share Disposal is not subject to the procedures for obtaining an opinion from an independent third party or confirming the intent of shareholders pursuant to Article 432 of the

Securities Listing Regulations of the Tokyo Stock Exchange, as (i) the dilution ratio is less than 25% and (ii) the Treasury Share Disposal does not involve a change in the controlling shareholder.

(Reference) [Scheme of the Plan]

(1) The Company will grant monetary claims as the Special Incentive for the grant of the restricted stock to the Eligible Employee.

(2) The Eligible Employees Plan will contribute the monetary claims of (1) above to the ESA.

(3) The ESA will collect and contribute to the Company the monetary claims contributed in (2) above. (4) The Company will allot the Allotted Shares to the ESA as the restricted stock (referred to as “RS” in the following table).

(5) The Allotted Shares will be deposited in a dedicated account opened by the ESA through Nomura Securities Co., Ltd, and the withdrawal of the Allotted Shares will be limited during the transfer restriction period.

(6) After lifting of the Restriction, the Allotted Shares will be transferred to the Ordinary Equity Interest or a securities account held under the name of the Eligible Employee.

