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June 29, 2026

Company name: KOSAIDO Holdings Co., Ltd.
Representative: Makoto Tokiwa, President and Representative Director
(Code:7868; TSE Prime Market)
Contact: Yoshitake Inomo, General Manager, Management Strategy Headquarters
(TEL. +81-3-3453-0557)

Notice Regarding Issuance of New Shares as Restricted Stock Compensation

KOSAIDO Holdings Co., Ltd. (hereinafter "the Company") hereby announces that it resolved at the Board of Directors meeting held today to issue new shares as restricted stock compensation (hereinafter referred to as the "New Share Issuance") as described below.

1. Overview of the Issuance

(1)	Payment Date	July 29, 2026
(2)	Type and Number of Shares to be Issued	Common Stock of the Company: 6,600 shares
(3)	Issue Price	543 yen per share
(4)	Total Issue Amount	3,583,800 yen
(5)	Planned Allottees	2 Directors (※): 6,600 shares ※ Excluding Outside Directors.

2. Purpose and Reasons for the Issuance

In 2020, the Company introduced a Restricted Stock Compensation Plan (hereinafter referred to as the "Plan") as a compensation structure for the Company's Directors (excluding Outside Directors; the same applies hereinafter), with the aim of providing incentives to promote the sustained enhancement of the Company's medium- to long-term corporate value and shareholder value, as well as to further promote value sharing with shareholders. Furthermore, at the 56th Annual General Meeting of Shareholders held on June 29, 2020, approval was obtained for the following: ① under the Plan, monetary compensation claims of up to 10 million yen per year shall be

granted to the Company's Directors as property contributed in kind for the allotment of restricted shares, within the existing monetary compensation framework; ② the restriction period shall be from the date of delivery of the restricted shares until the date on which the Director or other person holding a position designated by the Board of Directors retires or resigns (provided, however, that if such retirement or resignation occurs within three months after the end of the fiscal year to which the date of delivery of the allotted shares belongs, and the Board of Directors has separately designated a date within six months after the end of such fiscal year, then such designated date shall apply); and ③ the conditions for lifting the transfer restrictions shall be: (i) that the Director or other person holding a position designated by the Board of Directors continuously holds such position throughout the service period designated by the Board of Directors; and (ii) that, in the event of retirement or resignation from such position prior to the expiration of the service period, there exists a reason recognized as justifiable by the Board of Directors.
The number of new shares to be issued in connection with the New Share Issuance is 6,600 shares of Common Stock, representing 0.004% of the total number of issued shares of 164,340,045 shares (including Common Stock and treasury shares) as of March 31, 2026. The Company believes that the dilution resulting from the New Share Issuance is reasonable in light of the above-stated objectives of the Plan.
The outline of the Plan is as follows.

<Overview of the Plan>
The Directors of the Company shall contribute all monetary compensation claims granted by the Company under the Plan as property contributed in kind, and shall receive an issuance or disposal of Common Stock of the Company.
The total number of shares of Common Stock of the Company to be issued or disposed of under the Plan shall be up to 125 thousand shares per year for Directors, and the payment amount per share shall be determined by the Board of Directors within a range that is not particularly favorable to the allotted Directors, based on the closing price of the Common Stock of the Company on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors resolution relating to such issuance or disposal (or, if no transaction is concluded on such day, the closing price on the most recent trading day prior thereto).
Furthermore, in connection with the issuance or disposal of Common Stock of the Company under the Plan, a Restricted Stock Allotment Agreement shall be entered into between the Company and the allotted Directors, and such agreement shall include the following provisions.
① During a predetermined period, the Director who has received an allotment under the Restricted Stock Allotment Agreement shall not transfer, pledge, or otherwise dispose of the Common Stock of the Company so allotted.
② In the event that certain circumstances arise, the Company shall acquire such Common Stock without consideration.

Based on the foregoing, at the Board of Directors meeting held today, the Company resolved to issue monetary compensation claims totaling 3,583,800 yen, and accordingly 6,600 shares of Common Stock of the Company (hereinafter referred to as the "Allotted Shares"), to 2 Directors of the Company (hereinafter referred to as the "Eligible Directors"), taking into consideration the objectives of the Plan, the Company's business performance, the scope of responsibilities of each Eligible Director, and other relevant circumstances.

<Overview of the Restricted Stock Allotment Agreement>
In connection with the New Share Issuance, the Company and each Eligible Director shall individually enter into a Restricted Stock Allotment Agreement, the outline of which is as follows.
(1) Transfer Restriction Period
The Eligible Directors shall not transfer, pledge, or otherwise dispose of the Allotted Shares during the period from July 29, 2026 (the payment date) until the date on which they retire from their position as Director of the Company.
(2) Conditions for Lifting Transfer Restrictions
The transfer restrictions on all of the Allotted Shares shall be lifted upon the expiration of the transfer restriction period, on the condition that the Eligible Director has continuously held the position of Director of the Company throughout the period from the date of the Annual General Meeting of Shareholders of the Company immediately preceding the payment date to the date of the Annual General Meeting of Shareholders of the Company held in the following year (hereinafter referred to as the "Service Period"). Provided, however, that if an Eligible Director retires from the position of Director of the Company during the Service Period due to death or other reasons recognized as justifiable by the Board of Directors, the transfer restrictions shall be lifted upon the expiration of the transfer restriction period with respect to the number of Allotted Shares calculated by multiplying the number of Allotted Shares by the number of months from the month following the month that includes the commencement date of the Service Period to the month that includes the date of such retirement, divided by 12 (with any fraction of less than one share resulting from such calculation to be rounded down).
(3) Acquisition by the Company Without Consideration
The Company shall automatically acquire, without consideration, any Allotted Shares for which the transfer restrictions have not been lifted upon the expiration of the transfer restriction period.
(4) Management of Shares
In order to prevent the transfer, pledging, or other disposal of the Allotted Shares during the transfer restriction period, the Allotted Shares shall be managed in a dedicated restricted stock account opened by the Eligible Directors at Daiwa Securities Co., Ltd. during the transfer restriction period.
(5) Treatment in the Event of Corporate Reorganization, etc.
If, during the transfer restriction period, matters relating to a merger agreement under which the Company becomes the dissolving company, a share exchange agreement or

share transfer plan under which the Company becomes a wholly-owned subsidiary, or any other corporate reorganization, etc., are approved at the General Meeting of Shareholders of the Company (or, in cases where approval by the General Meeting of Shareholders of the Company is not required in connection with such corporate reorganization, etc., at the Board of Directors of the Company), the transfer restrictions on the number of Allotted Shares calculated by multiplying the number of Allotted Shares held at that time by the number of months from the month following the month that includes the commencement date of the Service Period to the month that includes the date of approval of such corporate reorganization, etc., divided by 12 (provided, however, that if the result exceeds 1, it shall be deemed to be 1; and with any fraction of less than one share resulting from such calculation to be rounded down), shall be lifted by resolution of the Board of Directors immediately prior to the business day preceding the effective date of such corporate reorganization, etc.

3. Basis for Calculation of the Payment Amount and Specific Details Thereof
The New Share Issuance is conducted with monetary compensation claims granted to the planned allottees under the Plan as the contributed property, and the payment amount has been set at 543 yen, which is the closing price of the Common Stock of the Company on the Tokyo Stock Exchange on June 26, 2026 (the business day immediately preceding the date of the Board of Directors resolution), in order to eliminate any arbitrariness. This represents the market price immediately prior to the date of the Board of Directors resolution, and the Company believes that, in the absence of any special circumstances indicating that reliance on the most recent share price is inappropriate, this price reasonably reflects the Company's corporate value and does not constitute a price that is particularly favorable to the Eligible Directors.

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