This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 31, 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 the Introduction of a Restricted Stock Grant Plan for Employees and the Disposal of Treasury Stock

KOSAIDO Holdings Co., Ltd. (hereinafter "the Company") resolved at the Board of Directors meeting held today to introduce a Restricted Stock Grant Plan for employees (hereinafter the "Plan") and to dispose of treasury stock as restricted stock as set forth in ① and ② of "1. Terms of Disposal" below (the treasury stock disposals set forth in ① and ② of "1. Terms of Disposal" below are collectively referred to hereinafter as the "Treasury Stock Disposal"), and hereby announces the same.

1. Terms of Disposal

| | | |
|---|---|---|
| (1) | Payment Date | ① October 1, 2026<br>② October 1, 2026 |
| (2) | Class and Number of Shares to be Disposed | ① Common Stock of the Company 279,100 shares<br>② Common Stock of the Company 6,000 shares |
| (3) | Disposal Price | ① 507 yen per share<br>② 507 yen per share |
| (4) | Total Amount of Disposal Price | ① 141,503,700 yen<br>② 3,042,000 yen |
| (5) | Planned Allottees | ① 899 employees of Our Group 279,100 shares<br>② 20 mid-career hire candidates scheduled to join Our Group 6,000 shares (referring to persons who have received a conditional offer of employment and are scheduled to become employees of Our Group by the payment date) |

| | | |
|---|---|---|
| (6) | Other | With respect to the treasury stock disposal under ①, an extraordinary report has been submitted pursuant to Article 24-5 of the Financial Instruments and Exchange Act and Article 2-12 of the Cabinet Office Ordinance on Disclosure of Corporate Information.<br>With respect to the treasury stock disposal under ②, although the total amount of the disposal price is less than 10 million yen, the offering details have been included together in the extraordinary report referred to in ① above. |

2. Purpose and Reason for the Disposal

The Company resolved to introduce the Plan and conduct the Treasury Stock Disposal for the purpose of providing incentives to employees of Our Group who satisfy the prescribed requirements (including mid-career hire candidates scheduled to become employees of Our Group by the payment date; hereinafter referred to as "Eligible Employees") to enhance corporate value over the medium to long term, and to contribute to the sustained enhancement of the Company's corporate value.

The outline of the Plan is as follows.

<Outline of the Plan>

Eligible Employees will be granted monetary claims for the purpose of granting restricted stock (hereinafter the "Monetary Claims") from the Company or Our Subsidiaries. By making an in-kind contribution of the Monetary Claims to the Company, Eligible Employees will receive an issuance or disposal of Common Stock of the Company as restricted stock. In connection with the issuance or disposal of Common Stock of the Company under the Plan, the Company and each Eligible Employee shall enter into a Restricted Stock Allotment Agreement (hereinafter the "Allotment Agreement"), which shall include the following provisions. The Allotted Shares (as defined in ① below) shall be allotted only to those eligible persons who wish to accept the allotment (and shall not be allotted in the event that a mid-career hire candidate does not join the Company).

① Eligible Employees shall not transfer, pledge, or otherwise dispose of the Common Stock of the Company allotted under the Allotment Agreement (hereinafter the "Allotted Shares") during a predetermined period.

② In the event that certain circumstances arise, the Company shall acquire such Common Stock without consideration.

<Outline of the Restricted Stock Allotment Agreement>

In connection with the Treasury Stock Disposal, the Company and each eligible person shall individually enter into the Allotment Agreement, the outline of which is as follows.

(1) Transfer Restriction Period

The eligible person shall not transfer, pledge, or otherwise dispose of the Allotted Shares during the period from the payment date to September 30, 2029 (hereinafter the "Transfer Restriction Period").

(2) Conditions for Lifting the Transfer Restriction

On the condition that the eligible person has continuously held any of the positions of director, audit & supervisory board member, executive officer, or employee of Our Group (hereinafter "the Position") throughout the Transfer Restriction Period, the transfer restriction on all of the Allotted Shares shall be lifted upon the expiration of the Transfer Restriction Period. However, in the event that the eligible person loses the Position due to the expiration of their term of office, death, mandatory retirement, expiration of a post-retirement advisory contract, or any other reason deemed justifiable by the Board of Directors of the Company, the transfer restriction shall be lifted on the date of such loss with respect to the number of Allotted Shares calculated by multiplying the number of Allotted Shares by the number of months from the month in which the payment date falls to the month in which the date of such loss falls, divided by 36 (with any fraction of less than 1 share resulting from such calculation to be rounded down).

(3) Acquisition Without Consideration by the Company

the Company shall automatically acquire, without consideration, any Allotted Shares for which the transfer restriction has not been lifted at the time of 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 during the Transfer Restriction Period in a dedicated restricted stock account opened by the eligible person at Daiwa Securities Co., Ltd.

(5) Treatment in the Event of Corporate Reorganization, etc.

In the event that, 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 Board of Directors shall resolve to lift the transfer restriction on the number of Allotted Shares calculated by multiplying the number of Allotted Shares by the number of months from the month in which the payment date falls to the month in which the date of such corporate reorganization, etc. falls, divided by 36 (with any fraction of less than 1 share resulting from such calculation to be rounded down), 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 Treasury Stock Disposal is conducted with the Monetary Claims granted to the planned allottees under the Plan as the contributed assets, and the payment price has been set at 507 yen, which is the closing price of Common Stock of the Company on the Tokyo Stock Exchange on July 30, 2026 (the business day immediately preceding the date of the Board of Directors resolution), in order to establish a price free from arbitrariness. This price 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 market price is inappropriate, it appropriately reflects the corporate value of the Company and is reasonable, and does not constitute a price that is particularly favorable to the eligible persons.

End