



April 7, 2026

(For translation purposes only)

Raccoon Holdings, Inc.  
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(Code: 3031, Tokyo Stock Exchange Prime Market)  
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### **Notice Regarding Additional Contribution to the Employee Stock Ownership Plan (J-ESOP)**

Raccoon Holdings, Inc. ("Raccoon") announces that it decided today, by the resolution in writing that is deemed as a resolution passed at a Board of Directors meeting as provided for in Article 370 of the Companies Act and Article 25 of its Articles of Incorporation, to Make an additional financial contribution to "Employee Stock Ownership Plan (J-ESOP)" (hereinafter referred to as "the Plan," and the trust established based on the trust agreement concluded with Mizuho Trust & Banking Co., Ltd. regarding the Plan shall be referred to as "the Trust") as described below.

For an overview of the Plan, please refer to the "Notice Regarding Introduction of Employee Stock Ownership Plan (J-ESOP)" dated April 14, 2021.

#### 1. Reason for Additional Contribution

Raccoon introduced the Plan in June 2021. Currently, we are formulating the "New Medium-term Management Plan (May 2027 - April 2030)" scheduled to be announced in June 2026, and in order to achieve its objectives, we are considering strengthening our incentive plans to maximize individual employee performance and enhance commitment to improving business results. As one of the measures to strengthen these incentive plans, the Company has decided to further utilize the Plan and make an additional monetary contribution to the Trust (hereinafter referred to as "Additional Trust") to acquire shares anticipated to be necessary for future benefits. Through the enhanced utilization of the Plan, we expect to further increase interest and commitment among all employees of the Group toward medium to long-term corporate value enhancement.

#### 2. Overview of Additional Trust Contribution

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| (1) Date of additional trust contribution   | : April 21, 2026  |
| (2) Amount of additional trust contribution | : 650,000,000 yen   |
| (3) Maximum number of shares to be acquired | : 1,000,000 shares  |
| (4) Type of shares to be acquired           | : Common shares of the Company  |
| (5) Period of share acquisition             | : From April 22, 2026 to July 24, 2026<br>(scheduled)   |
| (6) Method of share acquisition             | : Acquisitions through a securities exchange<br>market (mainly through off-auction<br>transactions) |