T&G TAKE and GIVE NEEDS

Securities Code: 4331
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Notice Regarding the Disposal of Treasury Shares as Stock Compensation

TAKE and GIVE NEEDS Co., Ltd. (the “Company”) hereby announces that it resolved to dispose of treasury shares at the meeting of its Board of Directors held on March 30, 2026. The details are as follows.

1. Overview of the Disposal

(1) Disposal date	May 1, 2026
(2) Class and number of shares to be disposed of	9,300 shares of the Company’s common stock
(3) Disposal price	718 yen per share
(4) Total disposal amount	6,677,400 yen
(5) Allotees	4 Directors of the Company

2. Reason

The Company resolved, at the meeting of the Board of Directors held on May 24, 2019, to introduce the stock remuneration plan (the "Plan") for its Directors (excluding Outside Directors; hereinafter, the "Directors") with the aim of enhancing their awareness of the need to contribute to the improvement of the Company's business performance and the enhancement of its medium- to long-term corporate value, while further aligning their interests with those of shareholders. The introduction of the Plan was approved at the 21st Ordinary General Meeting of Shareholders held on June 26, 2019.

The Disposal is carried out for the Directors who satisfy the requirements for the allotment of shares set forth below under the Plan. The shares are allotted as consideration for their services during the Service Period from June 25, 2025 to March 30, 2026, as set forth below. The Company will deliver its common shares in exchange for the contribution in kind of all monetary claims granted to the Directors.

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(1) Outline of the Plan

Under the Plan, the Company will grant a predetermined number of shares of the Company's common stock (the "Company Shares") to each eligible Director after the end of the period determined by the Board of Directors (each such period, the "Service Period"), provided that the eligible Director has continuously served as a Director of the

Company or in such other position as determined by the Board of Directors throughout the relevant Service Period.

(2) Calculation Method for Compensation under the Plan

Under the Plan, the Company will grant Company Shares in the number determined for each eligible Director. The aggregate number of Company Shares to be granted to all eligible Directors shall not exceed 30,000 shares for each one-year Service Period (the "Maximum Number of Shares to be Granted").

Following the expiration of each Service Period, the Board of Directors will adopt a resolution approving the issuance of new shares or the disposal of treasury shares for the purpose of granting Company Shares under the Plan (the "Grant Resolution"). Pursuant to the Grant Resolution, the Company will (i) grant monetary remuneration claims (the "Monetary Remuneration Claims") to the eligible Directors and (ii) issue new shares or dispose of treasury shares by having the eligible Directors make an in-kind contribution of all such Monetary Remuneration Claims in exchange for Company Shares.

The aggregate amount of the Monetary Remuneration Claims to be granted to all eligible Directors for each one-year Service Period shall not exceed the amount calculated in accordance with the following formula:

Maximum Amount of Monetary Remuneration Claims

Amount of Monetary Remuneration Claims
= Maximum Number of Shares to be Granted × Fair Market Value of the Company's Common Shares

（Calculation Method for monetary claim [maximum])

The monetary claim for Directors	=	Maximum number of shares to be delivered ×(times) The market price of the Company's common stock

The fair market value of the Company's common shares shall be the higher of:
(a) the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of the Grant Resolution (or, if no trading occurred on such date, the closing price on the most recent preceding trading day); or
(b) the simple average of the closing prices of the Company's common shares on the Tokyo Stock Exchange during the one-month period ending on the business day immediately preceding the date of the Grant Resolution.

(3) Treatment upon Retirement during the Service Period

If an eligible Director retires due to death or any other reason deemed justifiable by the Board of Directors, or if certain organizational restructurings of the Company are approved at a general meeting of shareholders or otherwise become effective, the Company may, at its discretion:

(a) convene a Grant Resolution after the occurrence of such event and grant a reasonable number of Company Shares within the upper limit of the Monetary Remuneration Claims described in (2) above; or

(b) pay a reasonable amount of cash not exceeding the amount obtained by multiplying the Maximum Number of Shares to be Granted by the closing price of the Company's common shares on the date of such event.

(4) Forfeiture of Rights

Eligible Directors shall forfeit their right to receive remuneration under the Plan if they commit certain acts of misconduct specified by the Board of Directors or retire for reasons specified by the Board of Directors, or upon the occurrence of any other circumstances prescribed by the Board of Directors.

(5) Adjustments upon Share Consolidation or Share Split

If, prior to the grant of Company Shares or payment of cash under the Plan, the total number of issued shares of the Company changes as a result of a share consolidation or share split (including share splits effected through stock dividends), the Maximum Number of Shares to be Granted and any other share-related figures under the Plan shall be adjusted in accordance with the applicable consolidation or split ratio.

3. Basis for the Calculation of the Disposal Price and Specific Details Thereof

The disposal of treasury shares is to be made by way of contribution in kind of the Monetary Remuneration Claims granted to the proposed allottees. To eliminate arbitrariness in determining the disposal price, the Company has set the disposal price at 718 yen per share, which is the closing price of the Company's common shares on the Tokyo Stock Exchange on March 27, 2026, the business day immediately preceding the date of the Board of Directors' resolution.

The Company believes that this price reflects the market price immediately prior to the Board resolution and, in the absence of any special circumstances indicating that such market price is not an appropriate basis for valuation, reasonably reflects the Company's corporate value. Accordingly, the Company considers that the disposal price does not constitute a particularly favorable price for the proposed allottees.

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