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To whom it may concern:

Company name	TESS Holdings Co., Ltd.
Representative	Kazuki Yamamoto, Representative Director and President (Code: 5074, Prime Market, Tokyo Stock Exchange)
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Notice Regarding Introduction of Restricted Stock Compensation Plan for Employees of the Company and Its Subsidiaries

TESS Holdings Co., Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to introduce a restricted stock compensation plan (the “Plan”) for employees of the Company and its subsidiaries who meet certain requirements, as outlined below.

1. Purpose of introduction of the Plan

The Plan is introduced as an investment in human capital with the aim of providing incentives for employees of the Company and its subsidiaries to strive for the sustainable enhancement of the Group’s corporate value while further promoting sharing value with shareholders.

2. Overview of the Plan

Under the Plan, monetary claims will be granted by the Company and its subsidiaries to employees of the Company and its subsidiaries who are eligible for the Plan (the “Eligible Employees”), and the Eligible Employees will make in-kind contributions of those claims in exchange for the issuance or disposal of the Company’s common shares as restricted stock. Under the Plan, shares will be allotted only to the Eligible Employees who wish to subscribe to the restricted stock.

Further specific details regarding the allotment of restricted stock under the Plan will be determined by the Company’s Board of Directors.

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