



March 27, 2026

To All Concerned Parties

Company name IBJ, Inc.
Name of Representative Kenjiro Tsuchiya, Representative Director, President
(Securities code: 6071)
Inquiries: Akira Ishida, General Manager, Management Administration
Department
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Notice Regarding Disposition of Treasury Shares as Restricted Stock Compensation

We hereby announce that at the meeting of our Board of Directors held today, we resolved to dispose of treasury shares as restricted stock compensation (hereinafter referred to as ""this Treasury Share Disposition"") as follows.

Details

1. Outline of Disposition

(1)	payment date	March 27, 2026
(2)	Type and number of shares to be disposed	55,500 lines of the Company's common shares
(3)	liquidation value	692 yen per share
(4)	Total disposition amount	38,406,000 yen
(5)	Scheduled allottees	3 Directors of the Company (*) 43,500 shares 8 Employees of the Company 12,000 shares ※excluding outside directors

2. Purpose and reasons for disposition

At our 15th Annual General Meeting of Shareholders, we obtained approval to introduce a stock compensation system (hereinafter referred to as ""this System"") that grants restricted stock to our Directors (excluding outside directors), with the purpose of having our Directors (excluding outside directors) share the benefits and risks of stock price fluctuations with shareholders and further enhancing their motivation to contribute to improving corporate value and increasing stock prices. Furthermore, at our 17th Annual General Meeting of Shareholders, in response to the favorable progress of our business performance and stock price, and to adapt accordingly, following continuous deliberations by the Nomination and Compensation Committee, etc., while ensuring objectivity and transparency, and with the purpose of achieving long-term and sustainable growth, we obtained approval for the following: setting the total amount of monetary compensation claims to be paid as compensation related to restricted stock to our Directors (excluding outside directors) at no more than ¥240 million per year; setting the maximum total number of restricted shares to be allocated to our Directors (excluding outside directors) in each fiscal year at 300,000 shares; and setting the transfer restriction period for restricted stock at a period determined by our Board of Directors ranging from 5 years to 20 years.

Today, based on the resolution of our Board of Directors and the decision of our Representative Director, we have decided to allocate 55,500 shares of our common stock as specified restricted stock by having the allottees contribute in kind the entire amount of monetary compensation claims totaling ¥38,406,000 paid to 3 Directors of the Company (excluding outside directors) and 8 employees (hereinafter collectively referred to as ""Allottees""), who are the scheduled recipients of restricted stock compensation for the period from our 20th Annual General Meeting of Shareholders to our 21st Annual General Meeting of Shareholders

scheduled to be held in March 2027. The amount of monetary compensation claims for each Allottee has been determined after comprehensively considering various factors such as each Allottee's degree of contribution to the Company. Furthermore, the monetary compensation claims will be paid on the condition that each Allottee enters into a restricted stock allocation agreement (hereinafter referred to as ""Allocation Agreement"") with the Company that includes, in general, the following terms.

The transfer restriction period has been set at 5 years in order to achieve the purpose of introducing this System, which is to have the Allottees share the benefits and risks of stock price fluctuations with shareholders and further enhance their motivation to contribute to improving corporate value and increasing stock prices.

3. Outline of Allocation Agreement

① Transfer restriction period

April 22, 2026 to April 21, 2031

During the transfer restriction period specified above (hereinafter referred to as ""the Transfer Restriction Period""), the Allottees may not transfer, establish a pledge on, establish a security interest on, make an inter vivos gift of, bequeath, or otherwise dispose of the restricted stock allocated to such Allottees (hereinafter referred to as ""the Allocated Shares"") to any third party (hereinafter referred to as ""Transfer Restrictions"").

② Acquisition of restricted stock without consideration

If an Allottee resigns or retires from all positions as a director or employee of the Company and its subsidiaries before the day preceding the date of the first Annual General Meeting of Shareholders of the Company to be held after the commencement date of the Transfer Restriction Period, the Company shall automatically acquire the Allocated Shares without consideration at the time of such resignation or retirement, unless there are reasons deemed justifiable by the Board of Directors of the Company.

Furthermore, if there are any Allocated Shares for which the Transfer Restrictions have not been lifted at the time the Transfer Restriction Period expires (hereinafter referred to as ""the Expiration Date"") based on the provisions for lifting Transfer Restrictions in ③ below, the Company shall automatically acquire such shares without consideration immediately after the Expiration Date.

③ Removal of Transfer Restrictions

The Company shall lift the Transfer Restrictions on all of the Allocated Shares held by the Allottee at the Expiration Date, on the condition that the Allottee has continuously held a position as either a director or employee of the Company or its subsidiaries from the commencement date of the Transfer Restriction Period until the date of the first Annual General Meeting of Shareholders of the Company to be held thereafter. However, if an Allottee resigns or retires from all positions as a director or employee of the Company and its subsidiaries before the expiration of the Transfer Restriction Period for reasons deemed justifiable by the Board of Directors of the Company, the Transfer Restrictions shall be lifted immediately after such resignation or retirement for the number of Allocated Shares calculated by multiplying the number of months from April 2026 to the month including the date on which the Allottee resigned or retired from all positions as a director or employee of the Company and its subsidiaries, divided by 12 (provided that if the result of the calculation exceeds 1, it shall be 1), by the number of Allocated Shares held by the Allottee at such time (provided that if the result of the calculation results in a fraction of less than one share, such fraction shall be rounded down).

④ Provisions regarding management of shares

The Allottees shall complete the opening of an account at SMBC Nikko Securities Inc. in the manner designated by the Company for the recording or registration of the Allocated Shares, and shall keep and maintain the Allocated Shares in such account until the Transfer Restrictions are lifted.

⑤ Treatment in organizational restructuring, etc.

If, during the Transfer Restriction Period, a proposal regarding a merger agreement in which the Company becomes the absorbed company, a share exchange agreement or share transfer plan in which the Company becomes a wholly-owned subsidiary, or other organizational restructuring, etc., is approved at the Company's General Meeting of Shareholders (or at the Board of Directors of the Company if approval by the Company's General Meeting of Shareholders is not required for such organizational restructuring, etc.), the Company shall, by resolution of the Board of Directors, lift the Transfer Restrictions immediately before the business day preceding the effective date of such organizational restructuring, etc., for the number of Allocated Shares calculated by multiplying the number of months from April 2026 to the month including the date of such approval, divided by 12 (provided that if the result of the calculation exceeds 1, it shall be 1), by the number of Allocated Shares held by the Allottee on the date of such approval (provided that if the result of the calculation results in a fraction of less than one share, such fraction shall be rounded down).

In such case, the Company shall automatically acquire without consideration all of the Allocated Shares for which the Transfer Restrictions have not been lifted on the business day preceding the effective date of such organizational restructuring, etc., based on the above provisions.

4. Basis for calculation of payment amount and specific details thereof

The disposition price in this Treasury Share Disposition has been set at 692 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors resolution (March 26, 2026), in order to eliminate arbitrariness. This is the market stock price immediately preceding the date of the Board of Directors resolution, and we believe it is reasonable and does not constitute a particularly favorable price.

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