

Disclaimer: This document is a translation of the Japanese original for reference purposes only.



January 9, 2026

To Whom It May Concern,

Company Name: Insource Co., Ltd.  
Representative: Takayuki Funahashi  
Representative Director, President and CEO  
(Code number: 6200, Prime Market of the Tokyo Stock Exchange)  
Contact: Aya Inoue  
Executive Officer, Group Corporate Management and Accounting Department  
TEL.+81-(0)3-5577-2283

### **Notice: Regarding Disposal of Treasury Stock for Restricted Stock Compensation**

Insource Co., Ltd. (the “Company”) hereby announces that at a meeting of its Board of Directors held today, it resolved to dispose of its treasury stock (hereinafter the “Disposal of Treasury Stock” or the “Disposal”) for the restricted stock compensation.

#### 1. Overview of the Disposal

(1) Disposal date	February 1, 2026 (Please note that, as the same day falls on a Sunday, the actual disposition of treasury shares will be carried out on Monday, February 2, 2026.)
(2) Class and number of stock to be disposed of	Common stock of the Company: 18,100 shares
(3) Disposal Price	876 yen per share
(4) Total Disposal Price	15,855,600 yen
(5) Allottees and Number thereof, Number of Stocks to be Disposed of	4 Directors (excluding Outside Directors) : 8,400 shares 7 Executive Officers (excluding concurrent posts as a Director) : 4,100 shares 13 Directors and Executive Officers of the Company’s Subsidiaries: 5,600 shares

#### 2. Purposes and Reasons for Disposal

At the Board of Directors meeting held on November 25, 2021, the Company resolved to introduce a restricted stock compensation plan (hereinafter referred to as “the Plan”) for our Directors (excluding Outside Directors, hereinafter referred to as “Target Directors”). The purpose of the Plan is to provide incentives for the continuous enhancement of our corporate value and to further share value with our shareholders.

Subsequently, at the Ordinary General Meeting of Shareholders held on December 17, 2021, approval was obtained to revise the annual remuneration limit for directors to 200 million yen or less (including 20 million yen or less for external directors) in conjunction with the introduction of the Plan, to set the total amount of monetary compensation claims to be paid as remuneration related to restricted stock for Target Directors at a maximum of 40 million yen per year within this limit, and to establish the restricted period for such stock as three years from the date of allocation.

The details of the Plan are summarized as follows:

#### **【Outline of the Plan】**

The Target Directors will contribute all monetary compensation claims provided by the Company under the Plan as in-kind investment property and receive issuance or disposal of the Company's common stock.

The total number of the Company's common stock issued or disposed of under the Plan shall be within 17,500 shares per year (the Company conducted a stock split at a ratio of 2 shares for 1 share of common stock as of January 1, 2023, and currently it is within 35,000 shares per year), and the payment amount per share shall be determined by the Board of Directors of the Company based on the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day preceding the date of the resolution by the Board of Directors (if no transaction is concluded on the same day, the closing price of the most recent transaction day), ensuring that it is not a particularly favorable amount for the Target Directors subscribing to the restricted stock.

Furthermore, when issuing or disposing of the Company's common stock under the Plan, a restricted stock allocation agreement (hereinafter referred to as "Allotment Agreement") shall be concluded between the Company and the Target Directors, and the following matters shall be included in its content:

- (1) The target directors shall not transfer, set collateral rights, or otherwise dispose of the company's common stock allocated under the Allotment Agreement for a predetermined period.
- (2) In the event that certain circumstances arise, the Company shall acquire the said common stock without consideration.

Following the approval resolution of the restricted stock compensation plan for Target Directors at this shareholders' meeting, we have decided to introduce a similar restricted stock compensation plan for the Company's Executive Officers, as well as the Directors and Executive Officers of the Company's subsidiaries (hereinafter collectively referred to as "the Plan" for the restricted stock compensation plan at the Company and its subsidiaries. Furthermore, the Directors and Executive Officers of the Company and its subsidiaries are collectively referred to as "Eligible Directors" hereinafter).

Today, by resolution of our Board of Directors, we have decided to allocate a total monetary compensation claim of 10,950,000 yen to four of the Company's Directors (excluding Outside Directors) and seven Executive Officers, and the Company's subsidiaries will allocate a total monetary compensation claim of 4,905,600 yen to 13 Directors and Executive Officers of the subsidiary (hereinafter referred to as "Monetary Compensation Claim"). The Eligible Directors will receive the entire Monetary Compensation Claim as in-kind contribution, thereby allocating 18,100 shares of our common stock as restricted stock. Furthermore, the amount of Monetary Compensation Claim for the Eligible Directors has been determined comprehensively considering the Company's performance, the responsibilities of each Eligible Director, and various other

factors, following consultation and recommendations from the Nomination and Compensation Committee, and decided by the Company's Board of Directors with Directors of its subsidiaries. Additionally, the Monetary Compensation Claim will be granted on the condition that the Eligible Directors enter into a restricted stock allocation agreement with the Company, which includes the following contents.

3. Overview of the Allotment Agreement

(1) Transfer restriction period: From February 1, 2026 to January 31, 2029

During the above period of transfer restriction (hereinafter the "Restriction Period"), the Eligible Directors, etc. shall not be able to assign, pledge, grant a security interest in, give a living will to, bequeath, or otherwise dispose of any allotted shares (hereinafter the "Allotted Shares"), to any third party. (Hereinafter the "Transfer Restriction")

(2) Conditions for removing Transfer Restriction

The Company will remove the restriction on transfer of the allotted shares upon expiration of the Restriction Period, provided that the Eligible Directors, etc. have continuously served as any of the positions of Director, Executive Officer of the Company, and Director and Executive Officer of the subsidiaries during the Restriction Period.

However, if the Eligible Directors retire from the above-mentioned position before the expiration of the Restriction Period with the justifiable reason that is deemed by the Board of Directors of the Company, the number of the allotted shares and the time to remove the Transfer Restriction shall be reasonably adjusted as necessary.

(3) Acquisition of restricted stock without consideration

In the event that the Eligible Directors resign from his or her position as Director, Executive Officer of the Company, and Director and Executive Officer of its subsidiaries before the expiration of the Restriction Period except there is a justifiable reason that is deemed by the Board of Directors of the Company, the Company automatically shall acquire all or part of the allotted shares without consideration.

In addition, the Company will naturally acquire without consideration such Allotted Shares of which the Transfer Restrictions have not been removed regardless of the expiration of the period of (1), with conditions stipulated in the overview of the Allotment Agreement (2).

(4) Treatment in the event of organizational restructuring, etc.

If a matter concerning the organizational restructuring, etc. of the Company, such as a merger agreement whereby the Company will be the non-surviving party to the merger, or a share exchange agreement or share transfer plan whereby the Company will become a wholly-owned subsidiary of another entity, is approved at the Company's General Meeting of Shareholders (or by the Company's Board of Directors if such organizational restructuring, etc. does not require approval at a Company's General Meeting of Shareholders) during the transfer restriction period, the Company will remove the Transfer Restriction on the Allotted Shares on a date prior to the effective date of such organizational restructuring, etc. In the event stipulated above, the Company shall naturally acquire the allocated shares that remain subject to Transfer Restriction without consideration, immediately after the Transfer Restriction is lifted.

(5) Management of the Allotted Shares

To prevent the Allotted Shares from being transferred, collateralized, or otherwise being disposed of during the Restriction Period, the Allotted Shares shall be managed by a specified securities firm during the Restriction Period in a dedicated account opened by each Eligible Director at Mitsubishi UFJ Morgan Stanley Securities Co., Ltd.

4. Basis for Calculating the Amount to be Paid and its Specific Details

To avoid arbitrary pricing, the disposal price for the disposal of treasury stock shall be set at 876 yen, which is the closing price of a share of the Company's common stock in the Tokyo Stock Exchange on January 8, 2026 (the business day before the date of the resolution of the Company's Board of Directors). This is the market share price immediately prior to the date of the resolution, and the Company believes that it is a reasonable and not particularly advantageous price.

END