

Notice Concerning Disposal of Treasury Shares as Restricted Stock Compensation

Tokyo, Japan, October 9, 2025—At a meeting on October 9, 2025, the ZACROS Corporation Board of Directors resolved to dispose of treasury shares (Hereinafter referred to as the "Disposal of Treasury Shares".) as restricted shares with respect to the Restricted Stock Grant Program (Hereinafter referred to as the "Plan".) for our company employees as follows:

Details of Treasury Shares Disposal

1. Outline of Disposal of Treasury Shares

(1) Payment Date	November 4, 2025
(2) Type and number of shares to be disposed	18,942 shares of our company common stock
(3) Disposal value	1,113 yen per 1 share
(4) Total amount of disposal value	21,082,446 yen
(5) Expected Allottee and Number of Allotted Shares	48 our company employees 18,942 shares

2. Purpose and Reason for Disposition

On September 11, 2024, our company adopted a resolution to introduce the Plan for our company employees. The Plan aims to foster a sense of participation in management among our company employees, raise awareness of our company's business performance and stock price, and further share value with shareholders by offering an opportunity to acquire our company common shares as restricted shares issued or disposed of by our company as part of their welfare benefits, and to enhance motivation for enhancing corporate value and strengthen engagement by helping to build assets.

Based on the Plan, our company has decided to offer 48 our company employees (Hereinafter referred to as the "Target".)

Taking into consideration the purpose of the Plan, the scope of responsibility of each Target, and various other circumstances, we have resolved to dispose of 18,942 shares of our company common stock (the "Allotment Shares".) We have resolved to dispose of. Our company's contribution in kind for the Disposal of Treasury Shares. For the Disposal of Treasury Shares, our company will pay a total of 21,082,446 yen in monetary compensation claims to the Target as contributed assets.

The Target will pay all of the monetary claims provided by our company as contributed assets to acquire our company common stock.

3. Outline of the Allotment Agreement

In connection with the Disposal of Treasury Shares, our company and the Target will individually enter into a Restricted Share Allotment Agreement.

The outline is as follows.

(1) Transfer Restriction Period

From November 4, 2025 (the date of disposal) to November 4, 2028, the Allotted Shares may not be transferred, secured, or otherwise disposed of.

(2) Conditions for Releasing Transfer Restrictions

At the expiration of the Transfer Restriction Period, the transfer restrictions on all of the

Allotted Shares will be lifted on the condition that the Target remains an employee (Including reemployed persons who were rehired after mandatory retirement.) of our company (Hereinafter referred to as the "Position".) during the Transfer Restriction Period.

However, in the event that the Target loses its Position during the Transfer Restriction Period due to the expiration of its employment period (However, in the case of reemployment after mandatory retirement, this shall mean the expiration of the reemployment period.), death, or any other reason deemed justifiable by the Board of Directors of our company, the transfer restriction on all of the Allotted Shares shall be lifted as of the date of such loss.

(3) Acquisition by our company without consideration

At the expiration of the Transfer Restriction Period, our company will automatically acquire the Allotted Shares for which the transfer restriction has not been lifted without consideration.

(4) Management of shares

During the Transfer Restriction Period, the Allotted Shares will be managed in a dedicated account for the restricted shares opened by the Eligible Officer at Daiwa Securities Co., Ltd., so that they cannot be transferred, secured, or otherwise disposed of during the Transfer Restriction Period.

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

In the event that, during the Transfer Restriction Period, a merger agreement under which our company becomes an absorbed company, a share exchange agreement or a share transfer plan under which our company becomes a wholly-owned subsidiary, or other matters concerning organizational restructuring, etc. are approved at a general meeting of shareholders of our company (However, in cases where the approval by the general meeting of shareholders of our company is not required for such reorganization, etc., the board of directors of our company), the transfer restrictions pertaining to all of the Allotted Shares will be lifted immediately prior to the business day immediately preceding the effective date of organizational restructuring, etc. by a resolution of the Board of Directors.

4. Basis for calculating the amount to be paid in and details thereof.

The Disposal of Treasury Shares will be effected with the monetary claims provided to the Allottee under the Plan as the invested assets. The amount to be paid in will be ¥1,113, which is the closing price of our company's common shares on the Tokyo Stock Exchange on October 8, 2025 (the business day immediately preceding the date of resolution of the Board of Directors), in order to eliminate arbitrariness. This is the market share price immediately prior to the date of the resolution of the Board of Directors, and in the absence of special circumstances indicating that the most recent share price cannot be relied upon, this is a reasonable price that appropriately reflects our company's corporate value and is not considered to be particularly advantageous to the Target.

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