



June 24, 2026

To whom it may concern,

Company name: Takara Standard Co., Ltd.
Name of representative: Masaru Komori, President
(Code No. 7981, TSE Prime Market)
Contact: Shunya Matsufuji, General Manager,
Human Resources Department

Notice Concerning Disposal of Treasury Shares for Restricted Stock Compensation

Takara Standard Co., Ltd. (the "Company") hereby announces that its Board of Directors resolved at its meeting held today to dispose of treasury shares as restricted stock compensation (hereinafter referred to as the "Disposal of Treasury Shares") as follows.

1. Outline of disposal

(1) Payment date	July 17, 2026
(2) Class and number of stocks to be disposed of	18,916 shares of the Company's common stocks
(3) Disposal price	3,070 yen per share
(4) Total disposal amount	58,072,120 yen
(5) Planned allottees	Directors of the Company(*) : 3 persons 6,694 shares Executive Officers and Executive Fellows of the Company: 18 persons 12,222 shares *Excluding non-executive Directors.

2. Purpose and reason for disposal

At the 152nd Annual General Meeting of Shareholders of the Company held on June 24, 2026, shareholders approved the introduction of a stock compensation plan under which restricted shares are granted to the Company's Directors (excluding non-executive Directors; hereinafter referred to as "Eligible Directors") (hereinafter referred to as the "Plan") for the purpose of providing Eligible Directors with an incentive to continuously enhance the Company's corporate value and further promote value sharing with shareholders. Shareholders also approved, under the Plan, the establishment of the total amount of monetary compensation claims to be paid to Eligible Directors as compensation related to the restricted shares within the annual compensation limit for Directors of the Company of 400 million yen per year (which includes up to 30 million yen for outside Directors without the employee salaries for Directors who concurrently serve as employees), the maximum number of restricted shares to be allotted to Eligible Directors in each fiscal year of the Company of 50,000 shares, and the transfer restriction period for the restricted shares from the delivery date of the restricted shares until the day on which he/she retires from any of the positions

of Director, Executive Officer and Executive Fellow of the Company.

Today, the Board of Directors of the Company resolved to allot 18,916 shares of the Company's common stock as specified restricted stock to 3 Eligible Directors and 18 Executive Officers and Executive Fellows (hereinafter referred to as the "Allottees"), who are the proposed recipients of the allotment, by paying a total of 58,072,120 yen in monetary compensation claims for the period from the 152nd Annual General Meeting of Shareholders of the Company to the 153rd Annual General Meeting of Shareholders of the Company to be held in June 2027, and having the Allottees contribute all the monetary compensation claims in kind. The amount of monetary compensation claim for each Allottee has been determined after comprehensively considering various matters, such as the degree of contribution of each Allottee to the Company. Furthermore, the degree of dilution resulting from the Disposal of Treasury Shares is only 0.03% (rounded to two decimal place) of the total number of issued shares of 63,361,494 shares as of March 31, 2026, and therefore, the Company believes that it is reasonable in light of the purpose of the Plan. In addition, the said monetary remuneration claims will be provided on the condition that each Allottee shall execute a Restricted Stock Allotment Agreement (hereinafter referred to as "Allotment Agreement") with the Company, which generally includes the following.

3. Overview of Allotment Agreement

(1) Transfer restriction period

From July 17, 2026 until the date on which the Allottee retires from any of the positions of Director, Executive Officer and Executive Fellow of the Company

During the transfer restriction period set forth above (hereinafter referred to as the "Transfer Restriction Period"), the Allottee may not transfer, pledge, create a transfer security interest, make an inter vivos gift, bequeath or otherwise dispose of the restricted stocks allocated to the Allottee (hereinafter referred to as the "Allotted Stocks") to any third party (hereinafter referred to as "Restriction of Transfer").

(2) Acquisition of restricted stock without consideration

If the Allottee resigns from any of the positions of Director, Executive Officer and Executive Fellow of the Company on or after the commencement date of the Transfer Restriction Period and on or before the day immediately preceding the date of the first Annual General Meeting of Shareholders of the Company, the Company shall automatically acquire the Allotted Stocks without consideration at the time of such resignation, unless there is a reason deemed to be reasonable by the Board of Directors of the Company.

Among the Allotted Stocks, if the transfer restriction has not been released at the time of expiration of the Transfer Restriction Period (hereinafter referred to as the "Time of Expiration") in accordance with the provisions regarding the reasons for the release of the transfer restriction in (3) below, the Company shall automatically acquire them without consideration immediately after the Time of Expiration.

(3) Lifting of transfer restrictions

At the expiration of the Transfer Restriction Period, the Company will release all of the Allotted Stocks held by the Allottee on the condition that the Allottee has held any position as a Director, Executive Officer or Executive Fellow of the Company continuously from the commencement date of the Transfer Restriction Period until the date of the first Annual General Meeting of Shareholders of the Company. However, if the Allottee in question resigns from the position of

Director, Executive Officer and Executive Fellow of the Company between the period from the commencement date of Transfer Restriction Period to the date immediately prior the date of the first Annual General Meeting of Shareholders of the Company for reasons deemed justifiable by the Board of Directors of the Company, the restriction of transfer shall be lifted for the number of the Allotted Shares obtained by multiplying the number of the Allotted Stocks held by the Allottee as of the said date of resignation (however, any fractional shares less than one share are to be rounded down) by the number calculated by dividing the number of months from July 2026 through the month including the relevant date of resignation from the position of Director, Executive Officer and Executive Fellow of the Company by 12.

(4) Provisions on the management of shares

The Allottee shall complete the opening of an account with SMBC Nikko Securities Inc., in which the Allotted Stocks are to be recorded, by the method designated by the Company, and shall store and maintain the Allotted Stocks in the account until the transfer restriction is lifted.

(5) Treatment in organizational restructuring, etc.

During the Transfer Restriction Period, if a merger agreement under which the Company becomes the dissolved company, a share exchange agreement or share transfer plan under which the Company becomes a wholly-owned subsidiary, or other proposals related to organizational restructuring, etc. are approved at the General Meeting of Shareholders of the Company (however, in cases where the organizational restructuring, etc. does not require approval by a General Meeting of Shareholders of the Company, the Board of Directors of the Company), the Company shall, by a resolution of the Board of Directors of the Company, release the transfer restrictions related to the number of Allotted Stocks obtained by multiplying the number of Allotted Stocks held by the Allottees on the date of approval by the number of months from July 2026 until the month including the date of approval and dividing the result by 12 (however, when the quotient exceeds 1, it shall be regarded as 1) immediately prior to the end of the business day preceding the effective date of the organizational restructuring, etc. (if the number obtained by the multiplication includes a fraction less than one, the obtained number is rounded down).

In this case, the Company shall automatically acquire all of the Allotted Stocks for which the transfer restriction has not been lifted on the business day immediately preceding the effective date of the organizational restructuring, etc. in accordance with the above provisions without consideration.

4. Basis for calculation of the amount to be paid in and specific details thereof

The disposal price for the Disposal of Treasury Shares is set at 3,070 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately preceding the resolution date of the Board of Directors of the Company (June 23, 2026), in order to set a price that eliminates arbitrariness. This is the market share price immediately before the date of resolution of the Board of Directors of the Company, and we believe that it is reasonable and does not fall under a particularly favorable price.