July 29, 2026

Company: KATITAS Co., Ltd.
Representative: Katsutoshi Arai, President and CEO
Ticker: 8919 (Prime Market of Tokyo Stock Exchange)
Inquiries: Kazuhito Yokota, Director and General Manager of Administration Headquarters
Tel: +81-3-5542-3882

Notice Regarding Disposal of Treasury Shares as Restricted Stock for Employees

We hereby announce that, at the Board of Directors meeting held today, our company has resolved to dispose of treasury shares as restricted stock (hereinafter referred to as the "Disposal of Treasury Shares") as outlined below.

1. Overview of the disposal

(1) Payment date	August 31, 2026
(2) Type and number of shares for disposal	17,522 shares of stock in KATITAS Co., Ltd. (the "Company")
(3) Disposal price	¥3,325 per share
(4) Total disposal price	¥58,260,650
(5) Expected recipients of allotment	6,322 shares to 4 employees of the Company 11,200 shares to 4 employees of the Company subsidiary

2. Purpose of the Disposal

The purpose of this Disposal of Treasury Shares is to provide incentives for sustainable enhancement of the corporate value of the Group and to promote greater value sharing with shareholders. Accordingly, we have resolved to grant 17,522 shares of our common stock (hereinafter referred to as the "Allocated Shares") to 4 employees of the Company and 4 employees of its subsidiary (collectively, the "Eligible Employees") who meet certain criteria, through the allocation of monetary claims totaling ¥58,260,650. In addition, from the perspective of encouraging medium- to long-term and continuous service, the Company has established two types of restricted stock plans according to the expected roles and responsibilities of the Eligible Employees: a Long-Term Incentive Type and a Three-Year Restriction Type. Employees participating in the Long-Term Incentive Type are referred to as the "Long-Term RS Employees," while employees participating in the Three-Year Restriction Type are referred to as the "Three-Year RS Employees." The Allocated Shares granted to Long-Term RS Employees are referred to as the "Allocated Shares A," and those granted to Three-Year RS Employees are referred to as the "Allocated Shares B."

The shares to be disposed of under the Disposal of Treasury Shares represent approximately 0.02% of the total number of issued shares as of March 31, 2026, which the Company believes to be reasonable in light of the purpose of granting restricted stock.

Each Eligible Employee shall contribute all of the monetary claims granted to him or her as property contributed in kind and receive the Company's common shares allocated through this Disposal of Treasury Shares. The Company will enter into Restricted Stock Allotment Agreements with the Eligible Employees containing substantially the following terms. Shares will only be allotted to employees who wish to accept them.

Overview of the Restricted Stock Allotment Agreements (Long-Term Incentive Type)

1) Transfer Restriction Period and Conditions for Lifting Restrictions
The Long-Term RS Employees shall not transfer, create any security interest in, or otherwise dispose of the Allocated Shares A during the period from August 31, 2026 (the payment date) to August 30, 2033 (the "Transfer Restriction Period A"). However, provided that a Long-Term RS Employee continuously holds the position of director, corporate auditor or employee of the Company or its subsidiaries until the day immediately preceding each of the dates set forth below, the transfer restrictions on the Allocated Shares A shall be lifted as follows:

i) August 31, 2031 ("Restriction Release Date 1")
The transfer restrictions shall be lifted on the number of shares obtained by multiplying by 100 the number resulting from dividing the number of Allocated Shares A by 300, rounded up to the nearest whole share if a fraction arises.
If a Long-Term RS Employee takes a leave of absence during the period from the payment date to the day immediately preceding Restriction Release Date 1, the number of shares for which the transfer restrictions are lifted shall be adjusted in proportion to the period of active service based on 60 months, with any fractional share rounded down.

ii) August 31, 2032 ("Restriction Release Date 2")
The transfer restrictions shall be lifted on the number of shares obtained by multiplying by 100 the number resulting from dividing the number of Allocated Shares A for which the transfer restrictions have not been lifted and which have not been acquired by the Company without consideration by 200, rounded up to the nearest whole share if a fraction arises.
If a Long-Term RS Employee takes a leave of absence during the period from the payment date to the day immediately preceding Restriction Release Date 2, the number of shares for which the transfer restrictions are lifted shall be adjusted in proportion to the period of active service based on 72 months, with any fractional share rounded down.

iii) August 31, 2033 ("Restriction Release Date 3")
The transfer restrictions shall be lifted on all remaining Allocated Shares A for which the transfer restrictions have not been lifted and which have not been acquired by the Company without consideration. If a Long-Term RS Employee takes a leave of absence during the period from the payment date to the day immediately preceding Restriction Release Date 3, the number of shares for which the transfer restrictions are lifted shall be adjusted in proportion to the period of active service based on 84 months, with any fractional share rounded down.

2) Retirement During the Transfer Restriction Period
If a Long-Term RS Employee loses his or her position as director, corporate auditor or employee of the Company or its subsidiaries before a Restriction Release Date due to reasons recognized as justifiable by the Board of Directors, the transfer restrictions on a portion of the relevant Allocated Shares A may be lifted as of the day immediately following such loss of position, in proportion to the period of service up to the date of such loss of position, after taking into account any leave of absence, in accordance with the terms of the Restricted Stock Allotment Agreement.
The number of shares for which the transfer restrictions are lifted shall be determined separately with respect to each applicable Restriction Release Date based on the period of service completed up to the date of such loss of position, after taking into account any leave of absence.
In addition, where the Board of Directors specifically approves such treatment in light of the circumstances of the loss of position, the transfer restrictions may be lifted on all or part of the relevant Allocated Shares A in accordance with the provisions of the Restricted Stock Allotment Agreement.

3) Gratis Acquisition by the Company
The Company shall automatically acquire, without consideration, any Allocated Shares A for which the transfer restrictions have not been lifted as of each applicable Restriction Release Date or, where a Long-Term RS Employee loses his or her position prior to the relevant Restriction

Release Date, as of the day immediately following such loss of position.

4) Share Administration
During the Transfer Restriction Period A, the Allocated Shares A will be managed in a dedicated account for restricted stock opened by the Long-Term RS Employees at Daiwa Securities Co., Ltd., to prevent any transfer or disposal.

5) Treatment in Case of Organizational Restructuring
If, during the Transfer Restriction Period A, a merger (where the Company is the disappearing entity), share exchange, share transfer (resulting in the Company becoming a wholly owned subsidiary), or other reorganizations approved at the shareholders' meeting (or Board of Directors if approval is not required by shareholders), the transfer restriction will be lifted on a pro rata basis calculated by the number of months elapsed from the payment date to the month of approval, relative to 84 months. Shares already vested will be excluded.

<u>Overview of the Restricted Stock Allotment Agreements (Three-Year Restriction Type)</u>

1) Transfer Restriction Period and Conditions for Lifting Restrictions
Three-Year RS Employees shall not transfer, pledge, or otherwise dispose of the Allocated Shares B during the period from August 31, 2026 (payment date) to August 30, 2029 (the “Transfer Restriction Period B”).

2) Conditions for Lifting Restrictions
Transfer Restriction B will be lifted on all Allocated Shares B upon expiration of the Transfer Restriction Period B, provided the Three-Year RS Employee has continuously held a position as a director, auditor, or employee of the Company or its subsidiary throughout the Transfer Restriction Period B.
If a Three-Year RS Employee loses such position during the Transfer Restriction Period B due to reasons recognized as justifiable by the Board of Directors, a portion of the Allocated Shares B may have Transfer Restriction B lifted as of the day immediately following such loss of position, based on the duration of service and any leave of absence, calculated proportionally.

3) Gratis Acquisition by the Company
Any Allocated Shares B for which Transfer Restriction B has not been lifted upon expiration of the Transfer Restriction Period B, or by the day immediately following the loss of position during the Transfer Restriction Period B, will be automatically acquired by the Company without compensation.

4) Share Administration
During the Transfer Restriction Period B, the Allocated Shares B will be managed in a dedicated account for restricted stock opened by the Three-Year RS Employees at Daiwa Securities Co., Ltd., to prevent any transfer or disposal.

5) Treatment in Case of Organizational Restructuring
In the event of a merger (where the Company is the disappearing entity), share exchange, share transfer (resulting in the Company becoming a wholly owned subsidiary), or other reorganizations approved at the shareholders' meeting (or Board of Directors if approval is not required by shareholders), Transfer Restriction B will be lifted on a pro rata basis calculated by the number of months elapsed from the payment date to the month of approval, relative to 36 months.

3. Basis and Details of the Payment Amount

This Disposal of Treasury Shares is conducted through in-kind contribution of monetary claims granted to the allottees. To eliminate arbitrariness, the disposal price is set at ¥3,325 per share, which is the closing price of the Company’s common stock on the Tokyo Stock Exchange on July 28, 2026 (the business day prior to the Board resolution date). This price reflects the fair market value of the Company’s shares and is considered reasonable and not particularly favorable to the Eligible Employees.