



May 28, 2026

To Whom It May Concern:

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(Securities Code: 9602, Prime Market of Tokyo Stock  
Exchange, Fukuoka Stock Exchange)  
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### **Notice Relating to Disposition of Treasury Shares as Restricted Share Remuneration for Directors and Executive Officers**

TOHO CO., LTD. (the “Company”) hereby announces that, at the Board of Directors meeting held today, the Company has resolved to dispose of treasury shares as restricted share remuneration (the “Treasury Share Disposition”) as follows.

#### 1. Outline of the Disposition

(1) Payment Date	June 26, 2026
(2) Type and Number of Shares to Be Disposed of	The Company’s common shares      73,756 shares
(3) Disposition Value	1,224 Yen per share
(4) Total Disposition Value	90,277,344Yen
(5) Persons Scheduled to Be Allocated	Directors of the Company (*)      4 persons    40,912 shares Executive Officers of the Company    14 persons    32,844 shares * Excluding Directors who are Audit & Supervisory Committee Members and non-executive Directors.

#### 2. Purposes and Reasons of the Disposition

With the aim of giving incentives to the Company’s Directors (excluding Directors who are Audit & Supervisory Committee Members and non-executive Directors, the “Eligible Directors”) for medium-to long-term sustainable growth in the Company’s corporate value and shareholder value and further sharing value with our shareholders, the Company resolved to introduce the restricted share remuneration plan (the “Plan”) for the Eligible Directors, at the Board of Directors meeting held on April 14, 2020. At the 131st Annual General Meeting of Shareholders held on May 28, 2020, shareholders approved the granting of remuneration related to the Plan to the Eligible Directors.

Under the Plan, (a) the Company will pay monetary compensation receivables, not exceeding ¥100 million per year to the Eligible Directors as the property of contribution in kind related to the grant of restricted shares, which is separate to the existing monetary remuneration, and the Eligible Directors will make an in-kind contribution of such monetary compensation receivables, then will receive the Company's common shares issued, or disposed of, by the Company. The total number of the Company's common shares to be issued or disposed of to the Eligible Directors under the Plan shall not exceed 50,000 shares per year (due to the five-for-one stock split of our common shares that became effective on March 1, 2026, such total number of shares has increased to a maximum of 250,000 shares per year.), and (b) the transfer restriction period shall be from the date of delivery of restricted shares to the date on which resignation or retirement from the position of the Company's Director or any other positions determined by the Board of Directors of the Company.

In conjunction with the adoption of the Executive Officer System, the Board of Directors meeting held on March 23, 2021 resolved that the Plan shall be applied not only to Eligible Directors but also to the Company's Executive Officers.

In addition, by a resolution of the Board of Directors meeting held today, to 4 Directors and 14 Executive Officers of the Company (collectively, the "Allotted Participants"), the Company has decided to dispose of 73,756 shares of the Company's common share (the "Allotted Shares" and the Allotted Shares allotted to each Allotted Participant shall be referred to as the "Shares") in exchange for the total of 90,277,344 yen of monetary compensation receivables, in consideration of the purpose of the Plan, the scope of the work responsibilities of each Allotted Participant, and other various circumstances. The ratio of the number of shares to be disposed of by the Treasury Share Disposition to the total number of issued shares (as of February 28, 2026) is 0.009% and its dilution rate is negligible, and the Company considers this ratio to be reasonable in light of the purpose, etc. of the Plan. In addition, with the aim of giving incentives to medium-to long-term growth in corporate value, the transfer restriction period was set from the Payment Date to the resignation date from any of the positions of the Company's Directors or Executive Officers.

#### <Summary of Restricted Share Allotment Agreement>

Upon the Treasury Share Disposition, the Company and the Allotted Participant shall individually enter into a restricted share allotment agreement. The outline of the agreement is as follows.

##### (1) Transfer Restriction Period

The Allotted Participant shall not transfer, create a security interest in, or otherwise dispose of the Shares during the period from June 26, 2026 (Payment Date) to the date when the Allotted Participant retires from any of the positions of the Company's Directors or Executive Officers (the "Transfer Restriction Period").

##### (2) Lift Conditions of Transfer Restriction

The transfer restriction shall be lifted with respect to all of the Shares at the expiration of the Transfer Restriction Period, on the condition that the Allotted Participant continuously serves the position as a Director or an Executive Officer of the Company during the period from the date of the Annual General Meeting of Shareholders immediately prior to the Payment Date to the date of conclusion of the Annual General Meeting of Shareholders of the Company held in the following year (the "Service Period"); provided, however, that in

the event the Allotted Participant resigns from any of the positions of the Company's Directors or Executive Officers due to death or any other reasons deemed justifiable by the Board of Directors of the Company during the Service Period, the transfer restriction of the Shares shall be lifted, on the day following the resignation date, with respect to the number obtained by multiplying (i) the number obtained by dividing the number of months from the month following the month that includes the commence date of the Service Period to the month including the resignation date by 12, by (ii) the number of Shares (provided, however, that any fraction less than one share arising as a result of the calculation shall be discarded).

(3) Acquisition Without Contribution by the Company

The Company will, as a matter of course, acquire without contribution, the Shares for which the transfer restriction has not been lifted, at the expiration of the Transfer Restriction Period.

(4) Clawback Clause

The Company may request the Allotted Participants to return all or part of the Company's common shares, the number of which is equivalent to the Shares of which the transfer restriction was lifted, or to pay money corresponding to such shares, during the period from the date of the expiration of the Transfer Restriction Period to the date of expiry of 3 years after then, in the events that (a) the Company's Board of Directors resolves to make a post-facto correction of accounts for the Company's 138th fiscal year pertaining to the Service Period due to a material accounting error or impropriety at the Company, or (b) the Company's Board of Directors determines that the Allotted Participant has committed a material breach of duty, such as a violation of laws and regulations or the Allotment Agreement, during his/her term of office as a Director or an Executive Officer of the Company, or other events the Company's Board of Directors otherwise determines appropriate.

(5) Management of the Shares

The Shares shall be managed in the exclusive account for the restricted shares opened by the Allotted Participant at Daiwa Securities Co. Ltd. during the Transfer Restriction Period, so that the Shares may not be transferred, created a security interest in or otherwise disposed of during the Transfer Restriction Period.

(6) Treatment in Organizational Restructuring, etc.

During the Transfer Restriction Period, in case that a merger agreement in which the Company is dissolved, a share exchange agreement or share transfer plan that makes the Company into a wholly owned subsidiary, or other reorganization are approved by the General Meeting of Shareholders of the Company (or the Board of Directors of the Company if any such reorganization is not required to be approved at a General Meeting of Shareholders), the Company shall lift the transfer restriction of the Shares by the resolution of the Board of Directors, with respect to the number obtained by multiplying (i) the number obtained by dividing the number of months from the month following the month including the commence date of the Service Period to the month including the approval date of the reorganization, etc. by 12 (if the result of calculation exceeds 1, it shall be 1), by (ii) the number of shares held at that time (provided, however, that any fraction less than one share arising as a result of the calculation shall be discarded), immediately prior to the business day before the effective date of the reorganization, etc.

3. Basis and Details of Calculating the Amount to be Paid In

The Treasury Share Disposition shall be conducted using the monetary compensation receivables paid to the persons scheduled to be allocated under the Plan as the contributed assets in kind. The amount to be paid in shall

be the closing price of 1,224 yen of the Company's common shares on the Tokyo Stock Exchange on May 27, 2026 (business day prior to the resolution date of the Board of Directors) in order to eliminate arbitrariness. This is the market share price immediately prior to the resolution date of the Board of Directors, and in the absence of any special circumstances indicating that the Company is unable to rely on the latest share price, the Company believes that the market share price is reasonable and appropriately reflecting the Company's corporate value and does not fall under the price that is particularly favorable to the Allotted Participants.

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