

June 13, 2025

Company name:	Halows Co., Ltd.
Representative:	Toshiyuki Sato President and Chief Executive Officer (Securities code: 2742; Tokyo Stock Exchange Prime Market)
Inquiries:	Hidenori Hanaoka, Senior Managing Director and General Manager, Administrative Groups (Telephone: +81-86-483-1011)

Notice Concerning Finalization of Details of Issuance of Stock Compensation-type Stock Options

Halows Co., Ltd. (the “Company”) hereby announces that it has finalized today the previously undecided matters regarding the stock acquisition rights as stock compensation-type stock options (stock acquisition rights) to the Company’s Directors (excluding Directors serving as Audit and Supervisory Committee Members and Outside Directors), as resolved at a meeting of the Board of Directors held on May 29, 2025. The details are described below.

1. Total number of stock acquisition rights
66

2. Each allottee, the number of allottees and the number of stock acquisition rights to be allotted to each allottee
Directors of the Company (excluding Directors Serving as Audit and Supervisory Committee Members and Outside Directors) 8 Directors, 66 rights

3. Amount to be paid in for stock acquisition rights
443,200 yen per stock acquisition right (4,432 yen per share)
The above amount represents the fair value of the stock acquisition rights calculated using the Black-Scholes model on the date of the allotment date. The recipient of the allotment of stock acquisition rights shall offset the amount to be paid in with the remuneration claims from the Company.

4. Class and number of shares underlying the stock acquisition rights
The Company’s common shares 6,600 shares