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# TRANSACTION

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FOR IMMEDIATE RELEASE

Company name: TRANSACTION Co., Ltd.  
Listing: Tokyo Stock Exchange Prime Market  
Securities code: 7818  
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## **Notice Concerning the Introduction of a Restricted Stock Compensation Plan for Employees, etc.**

TRANSACTION Co., Ltd. (the “Company”) hereby announces that at the Board of Directors meeting held today, it resolved to introduce a restricted stock compensation plan (the “Plan”) for employees of the Company as well as directors and employees of the Company’s subsidiaries (collectively, the “Employees, etc.”), among whom certain individuals (the “Eligible Employees, etc.”) shall be granted restricted stock under the Plan, as outlined below.

### 1. Purpose of Introducing the Plan

The Plan is designed to provide Eligible Employees, etc. with the opportunity to acquire the Company’s common shares in the form of restricted stock issued or disposed of by the Company, in alignment with the launch of the Group’s Fifth Medium-Term Management Plan (August 2026 to August 2030), thereby encouraging active engagement in achieving the plan’s targets and contributing to the sustainable enhancement of the Group’s medium- to long-term corporate and shareholder value.

### 2. Overview of the Plan

Under the Plan, the Company’s common shares shall be issued or disposed of to Eligible Employees, etc., upon contribution of the full amount of monetary claims granted by the Company or its subsidiaries to such Eligible Employees, etc. as property in kind. The per-share payment amount shall be determined by resolution of the Company’s Board of Directors, based on the closing price of the Company’s common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of such resolution (or, if no trading occurred on that day, the closing price on the most recent prior trading day), within a range that does not constitute a particularly favorable price for the Employees, etc. receiving the shares.

In connection with the issuance or disposal of the Company’s common shares under the Plan (the “Shares”), the grant shall be subject to the execution of a restricted stock allotment agreement between the Company and the Eligible Employees, etc., which shall include: (i) a prohibition, for a certain period (the “Restriction Period”), on any transfer of the Shares to third parties, creation of pledge or other security interests, or any other form of disposition; and (ii) a provision granting the Company the right to acquire the Shares without compensation upon the occurrence of certain events, among other terms. To ensure that the Shares cannot be transferred, pledged, or otherwise disposed of during the Restriction Period, they shall be held in a dedicated account established by the Eligible Employees, etc. at Nomura Securities Co., Ltd.

Specifics such as the timing of the restricted stock grant, the amount of monetary claims to be provided, and other related details shall be determined by future resolutions of the Company's Board of Directors. Once finalized, the Company will promptly disclose the details.