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For immediate release

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Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation for Executive Officers

HOKUTO Corporation (hereinafter, “Hokuto” or the “Company”) hereby announces that at the meeting of the Board of Directors held today, a resolution was passed to dispose of the Company’s treasury shares as restricted stock compensation (hereafter, the “Disposal”), as outlined below.

1. Overview of the Disposal

(1) Payment date	March 27, 2026
(2) Class and number of shares subject to Disposal	5,310 shares of common stock of the Company
(3) Disposal price	¥2,034 per share
(4) Total value of disposal	¥10,800,540
(5) Planned grantees	Three Delegated executive officers who do not also serve as directors: 1,770 shares Six employed executive officers who do not also serve as directors: 3,540 shares

2. Purpose and reasons for Disposal

By resolution at the Board of Directors’ meeting held today, the Company has decided to allocate a total of ¥10,800,540 in monetary claims to three delegated executive officers who do not also serve as directors of the Company, and six employed executive officers who do not also serve as directors (hereinafter, the “Recipients”) in order to promote the sustainable enhancement of the Company’s corporate value, foster a mindset among executive officers to enhance performance company-wide from a medium- to long-term perspective, and further strengthen the sharing of value with shareholders. The total amount of the monetary claims, ¥10,800,540, will be

used as a contribution in kind (the amount of monetary claims contributed per share of newly issued stock will be ¥2,034), and the Company will allot 5,310 shares of its common stock as part of this Disposal (hereinafter, the “Allotted Shares”). Additionally, from the perspective of encouraging the provision of services or work on a medium- to long-term and continuous basis, a transfer restriction will be imposed on the Allocated Shares, with the restriction period set as the period until the Recipient loses their position as an executive officer of the Company or is appointed as a director of the Company (hereinafter, the “Transfer Restriction Period”).

The Recipients will contribute the entire amount of the granted monetary claims as assets contributed in-kind and will subscribe to the common stock allocated by the Company through this Disposal. Furthermore, in connection with the Disposal, the Company will enter into a Restricted Stock Allotment Agreement (hereinafter, the “Allotment Agreement”) with the Recipients, which will generally include the following terms.

The Allocated Shares will only be allocated to those Recipients who wish to subscribe to them.

Overview of the Allotment Agreement

(1) Transfer Restriction Period

During the Transfer Restriction Period, the Recipients shall not transfer, pledge, or otherwise dispose of the Allotted Shares.

(2) Conditions for lifting the transfer restrictions

The transfer restrictions on all of the Allotted Shares will be lifted on the expiration date of the Transfer Restriction Period, provided that the Recipients remain in the position of executive officers of the Company continuously from March 27, 2026 (the payment date) to March 31, 2027 (hereinafter, the “Service Period”). However, if a Recipient loses their position as an executive officer of the Company during the Service Period due to death or any other reason deemed justifiable by the Company’s Board of Directors, the transfer restrictions on the Allotted Shares will be lifted at the expiration of the Transfer Restriction Period. This will apply starting from the month following the payment date and for the number of months from the next month after the payment date to the month in which the position is lost, calculated by multiplying the number of Allotted Shares by the number of months divided by 12 (provided that any fraction of a share resulting from the calculation will be discarded).

(3) Acquisition without compensation by the Company

At the expiration of the Transfer Restriction Period, the Company will automatically acquire, without compensation, any Allotted Shares for which the transfer restrictions have not been lifted.

(4) Administration of shares

During the Transfer Restriction Period, the Allotted Shares cannot be transferred, pledged, or otherwise disposed of. During this period, the Allotted Shares will be administered in a dedicated account for restricted shares opened by the Recipient at Daiwa Securities Co. Ltd.

(5) Procedure in the event of organizational restructuring, etc.

If, during the Transfer Restriction Period, matters related to organizational restructuring, such as a merger agreement in which the Company becomes a disappearing entity, a stock exchange agreement in which the Company becomes a wholly owned subsidiary, or a stock transfer plan, are approved at the Company’s General Meeting of Shareholders (or, if shareholder approval is not required, at the Board of Directors’

meeting), the Board of Directors will resolve to lift the transfer restrictions on all of the Allotted Shares, with effect from the business day immediately preceding the effective date of the organizational restructuring, etc.

3. Basis of calculating the payment amount for the Allotted Shares and other specific details

This Disposal will be conducted as a contribution in kind, with the monetary claims allotted to the Recipients being used as the contribution. The payment value is set to eliminate arbitrariness, and therefore, it is based on the closing price of the Company's common shares on the Tokyo Stock Exchange on January 15, 2026 (the business day preceding the Board of Directors' resolution), which is ¥2,034. This is the market price immediately preceding the Board of Directors' resolution date, and in the absence of any special circumstances that would prevent reliance on the most recent stock price, it is considered to be a reasonable price that appropriately reflects the Company's corporate value and is not deemed to be particularly favorable to the Recipients.