

January 19, 2026

To Whom It May Concern

Company name: KATO SANGYO CO., LTD.
Name of representative: Kazuya Kato,
Representative Director and
President Executive Officer
Securities code: 9869 (TSE Prime Market)
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**Notice Regarding Completion of Allocation for Disposal of Treasury Stock
as Restricted Stock to Directors**

KATO SANGYO CO., LTD. (the “Company”) hereby announce that the allocation procedures for the disposal of treasury stock as restricted stock (hereinafter referred to as the ‘Disposal of Treasury Stock’) resolved at the Board of Directors meeting held on December 19, 2025, have been completed today. For detailed information on this matter, please refer to the ‘Notice Regarding Disposal of Treasury Stock as Restricted Stock to Directors’ dated December 19, 2025.

1. Overview of Disposal of Treasury Stock

(1) Allotment date	January 19, 2026
(2) Type and number of shares to be disposed of	Common share of the Company 1,831 shares
(3) Planned allottees	5 Directors of the Company 1,831 shares
(4) Other	* Although the Disposal of Treasury Stock will involve the delivery of shares as compensation for Directors free of charge (Article 202-2 of the Companies Act), as a fair valuation amount, the closing price of the Company’s common share on the Tokyo Stock Exchange as of the business day prior to the date of the resolution of the Board of Directors meeting held today (December 18, 2025) (6,540 yen) multiplied by the number of shares to be disposed of above (11,974,740 yen) has been established as the issuance price.