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February 6, 2026

To whom it may concern

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Notice Concerning the Finalization of Details of Share Delivery System for Employees of COMSYS Holdings Corporation and Its Subsidiaries

COMSYS Holdings Corporation ("the Company") resolved and announced at the Board of Directors meeting held on November 7, 2025, the introduction of a Share Delivery System (hereinafter referred to as "the System") for employees of the Company and its subsidiaries (excluding non-residents in Japan; hereinafter referred to as "Eligible Employees"). Moreover, at the Board of Directors meeting held today, the Company has finalized the details of the System. The Company hereby announce the details as follows.

In addition, in conjunction with the finalization of the details of the System, the Company has concurrently resolved to dispose of 266,500 shares (at 1,325,304,500 yen) out of the 16,557,912 treasury shares currently held by the Company (as of September 30, 2025) to a trust established for the purpose of the System. For more details, please refer to today's notice titled "Notice Concerning the Disposal of Treasury Shares upon the Introduction of Share Delivery System."

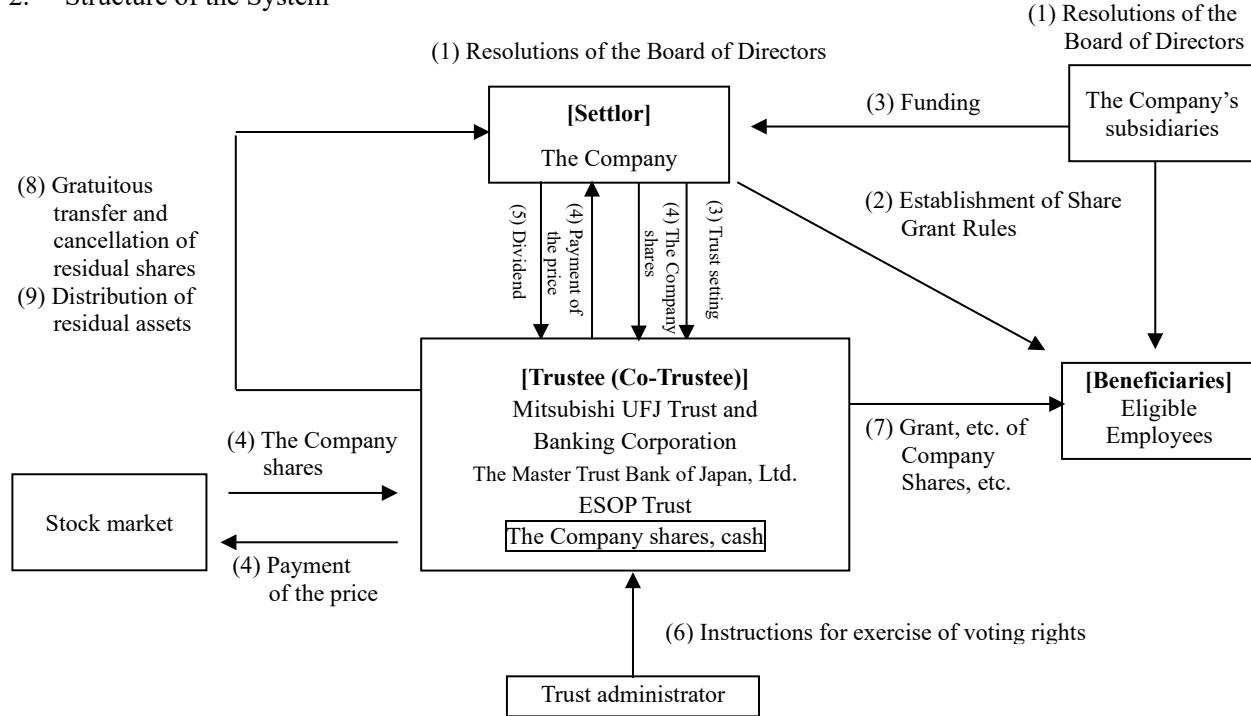
1. Introduction of the System

The Group formulated the COMSYS Group 2030 Vision ("the Vision") with the idea that making "Building telecommunications infrastructure x building IT systems x building social systems = endless possibilities," aiming to become a leading company delivering new value. The COMSYS Group will continue to be a group that contributes to solutions to various social issues and social development by combining (x: multiplying) businesses while valuing each of our individual businesses.

The improvement of employee engagement is considered to be one of the key themes in realizing the Vision. At the Board of Directors meeting held today, the Company has finalized the details of the System that was decided to be introduced in November 2025 for Eligible Employees with the aim of raising the awareness of Eligible Employees to contribute to the Company's business performance and improving employee engagement.

The System adopts the structure of the Employee Stock Ownership Plan (ESOP) trust (hereinafter referred to as the "ESOP Trust"), and in accordance with pre-determined share grant rules, in principle, the Company's shares and cash equivalent to the proceeds from the sale of the Company's shares (hereinafter referred to as "Company Shares, etc.") will be granted and paid (hereinafter referred to as "Grant, etc.") to Eligible Employees after their retirement.

2. Structure of the System



- (1) The Company, and the Company's subsidiaries, will use required procedures such as resolutions of the Board of Directors regarding the introduction of the System.
- (2) The Company, and the Company's subsidiaries, will establish share grant rules as internal rules for the System at each company.
- (3) The Company's subsidiaries will contribute funds for the System to the Company. The Company shall set up the ESOP Trust to which Eligible Employees who meet the beneficiary requirements shall be beneficiaries, by making a contribution together with the funds received from the Company's subsidiaries.
- (4) In accordance with the instructions of the trust administrator, the ESOP Trust shall use the funds entrusted in (3) to acquire the Company's shares from the market or the Company (disposal of treasury shares).
- (5) Dividends for the Company's shares in the ESOP Trust will be paid in the same manner as for other Company shares.
- (6) Throughout the trust period, the trust administrator gives instructions on the exercise of rights as a shareholder, such as the exercise of voting rights, and the ESOP Trust exercises rights as a shareholder in accordance with the instructions.
- (7) During the trust period, prescribed points are granted to Eligible Employees, and are accumulated in accordance with the share grant rules. The Company's shares in a number corresponding to the accumulated points will, in principle, be granted after retirement to Eligible Employees who meet the specified beneficiary requirements. In accordance with the provisions of the trust agreement, the Company shares may be converted into cash in the ESOP Trust, and cash equivalent to the proceeds from the disposal may be provided.
- (8) If there are residual shares at the expiration of the trust period, the ESOP Trust can continue to be used as a share grant system of the same type as the System by amending the trust agreement and making an additional trust. If the ESOP Trust is not continued and is terminated, the said residual shares will be transferred from the ESOP Trust to the Company without compensation, and the Company will cancel the Company's shares it has acquired as a measure for shareholder returns.
- (9) The remaining dividends paid on the Company shares in the ESOP Trust at the expiration of the trust period will be used to acquire shares if the ESOP Trust continues to be used. However, if the ESOP Trust is to be terminated upon the expiration of the trust period, the portion exceeding the trust expense reserve will be donated to a non-interested organization.

(Note) If there are no Company's shares in the ESOP Trust by Grant, etc. of Company Shares, etc., to Eligible Employees, the trust will be terminated before expiration of the trust period. The Company may acquire additional Company's shares by entrusting additional funds to the ESOP Trust to fund the acquisition of the Company's shares.

3. Details of the ESOP trust agreement

(1) Type of trust	Money held in trust other than a specified individually operated money trust (third-party beneficiary trust)
(2) Purpose of trust	Providing incentives to Eligible Employees
(3) Settlor	The Company
(4) Trustee	Mitsubishi UFJ Trust and Banking Corporation (Co-Trustee: The Master Trust Bank of Japan, Ltd.)
(5) Beneficiaries	Of Eligible Employees, those who satisfy beneficiary requirements
(6) Trust administrator	A third party (certified public accountant) who has no conflict of interest with the Company and/or the Company's subsidiaries
(7) Date of trust agreement	February 24, 2026 (scheduled)
(8) Trust period	From the date of trust agreement to March 31, 2029 (scheduled)
(9) Exercise of voting rights	The trustee exercises the voting rights of the Company shares in accordance with the instructions of the trust administrator, reflecting the voting rights exercise status of the candidate beneficiaries.
(10) Class of shares to be acquired	The Company common shares
(11) Amount of trust fund	1,331 million yen (scheduled) (Trust fees and expenses are included.)
(12) Method of acquisition of shares	Acquired from the Company (disposal of treasury shares)
(13) Date of acquisition of shares	February 27, 2026 (scheduled)
(14) Holder of vested rights	The Company
(15) Residual assets	The residual assets that the Company, the holder of vested rights, can receive, shall be within the scope of the trust expense reserve calculated by deducting the funds for stock acquisition from the trust fund.

(Note) The above schedule is subject to change to appropriate timing in light of applicable laws and regulations, etc.