



June 26, 2026

Company name: RAKUS Co., Ltd.

Stock exchange listing: Tokyo PRIME/ Stock code: 3923

URL <https://www.rakus.co.jp/>

Representative: Takanori Nakamura, President and Representative Director

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Notice Regarding Disposal of Treasury Stock as Restricted Stock

RAKUS Co., Ltd. (the "Company") hereby announces that the Board of Directors has resolved today to dispose of treasury stock as restricted stock (the "Disposal"). The details are as follows.

1. Overview of the Disposal

(1)	Payment date	July 24, 2026
(2)	Class and number of shares to be disposed	8,253 shares of common stock of the Company
(3)	Disposal price	890.5 yen per share
(4)	Total disposal amount	7,349,297 yen
(5)	Scheduled allottees	One Senior Executive Officer One Executive Officer 8,253 shares

2. Purpose and reason for the Disposal

At a meeting of the Board of Directors held on May 14, 2024, the Company resolved to introduce a new restricted stock compensation plan for its Directors (excluding Outside Directors; the same shall apply hereinafter) (the "Plan") as a means of providing incentives for the sustained enhancement of corporate value and further promoting value sharing with shareholders.

In addition, the Company has decided to grant restricted stock to its Senior Executive Officers and Executive Officers as well, aiming to provide incentives for the sustained enhancement of its corporate value and to further promote value sharing with its shareholders.

At a meeting of the Board of Directors held today, the Company resolved to provide monetary claims totaling 7,349,297 yen to one Senior Executive Officer and one Executive Officer of the Company (collectively, the "Eligible Officers"), taking into account the purpose of the Plan, the position and responsibilities of each Eligible Officer, and other relevant factors, and to dispose of 8,253 shares of the Company's common stock as restricted stock by having the Eligible Officers contribute such monetary claims as assets contributed in kind. No shares will be allotted to Directors in the Disposal.

The Eligible Officers will contribute all the monetary claims granted to them as contribution in kind and subscribe for the common shares to be allotted by the Company through the Disposal.

<Overview of the Restricted Stock Allotment Agreement>

The Company and the Eligible Officers will individually execute the Restricted Stock Allotment Agreement accompanied by the Disposal, and the overview of the Allotment Agreement is as follows.

(1) Restriction period

The Eligible Officer may not transfer, create a security interest in, or otherwise dispose of the Company's common stock allotted under the Allotment Agreement (the "Allocated Shares") during the period from July 24, 2026 (the payment date) until the date on which they retire from the Company as employees.

(2) Conditions for lifting transfer restrictions

If the Eligible Officer has continuously held the status of employee of the Company, including the status of Senior Executive Officer or Executive Officer, during the period from the date of the Company's Annual General Meeting of Shareholders immediately preceding the payment date to the date of the Company's Annual General Meeting of Shareholders held in the following year (the "Service Period"), the transfer restrictions on all of the Allocated Shares will be lifted immediately after the expiration of the transfer restriction period. However, if an Eligible Officer retires from the Company as an employee during the Service Period due to death or for any other reason deemed justifiable by the Board of Directors of the Company, the transfer restrictions will be lifted immediately after such retirement on the number of Allocated Shares calculated by multiplying the number of Allocated Shares by a fraction, the numerator of which is the number of months from the month following the month that includes the commencement date of the Service Period to the month that includes the date of such retirement, and the denominator of which is 12, provided that the fraction shall not exceed 1. Any fraction of less than one share resulting from the calculation shall be rounded down.

(3) Acquisition of Allocated Shares by the Company without compensation

The Company will automatically acquire, without compensation, any Allocated Shares for which the transfer restrictions have not been lifted at the end of the transfer restriction period.

(4) Management of the Allocated Shares

During the transfer restriction period, the Allocated Shares will be managed in a dedicated account for restricted stock opened by each Eligible Officer at Daiwa Securities Co., Ltd. so that the Eligible Officer may not transfer, create a security interest in, or otherwise dispose of the Allocated Shares during the transfer restriction period.

(5) Measures to be taken upon organizational restructuring, etc.

If, during the transfer restriction period, a matter relating to an organizational restructuring, etc., such as a merger agreement under which the Company becomes the disappearing company, a share exchange agreement under which the Company becomes a wholly owned subsidiary, or a share transfer plan, is approved at the Company's General Meeting of Shareholders, or, if approval at the General Meeting of Shareholders is not required, by the Company's Board of Directors, the Company shall, by resolution of its Board of Directors, lift the transfer restrictions, immediately before the business day preceding the effective date of the organizational restructuring, etc., on the number of Allocated Shares calculated by

multiplying the number of Allocated Shares held at that time by a fraction, the numerator of which is the number of months from the month following the month that includes the commencement date of the Service Period to the month that includes the date of approval of the organizational restructuring, etc., and the denominator of which is 12, provided that the fraction shall not exceed 1. Any fraction of less than one share resulting from the calculation shall be rounded down.

3. Basis for calculating the payment amount and its specific details

The Disposal will be carried out with the monetary claims granted to the intended recipients as the assets to be contributed. To eliminate arbitrariness in the payment amount, the payment amount has been set at 890.5 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on June 25, 2026, the business day immediately preceding the date of the Board of Directors' resolution. This price is the market price immediately preceding the date of the Board of Directors' resolution. In the absence of special circumstances indicating that reliance on the most recent share price is inappropriate, the Company believes that this is a reasonable price that appropriately reflects the Company's corporate value and does not constitute a price that is particularly advantageous to the Eligible Officers.

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