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June 26, 2026

To whom it may concern

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Notice Concerning Disposal of Treasury Shares for Restricted Stock Compensation

RESOL HOLDINGS Co., Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to dispose of treasury shares (hereinafter referred to as “Disposal of Treasury Shares” or “Disposal”) as described below.

1. Overview of Disposal

(1)	Date of disposal	July 23, 2026
(2)	Class of shares to be disposed of and the number	The Company’s common stock 901 shares
(3)	Disposal price	7,290 yen per share
(4)	Total disposal amount	6,568,290 yen
(5)	Disposal recipients and the number of recipients and the number of shares to be disposed of	3 Directors (excluding Outside Directors) 901 shares

2. Purpose and reason for Disposal

At the Board of Directors meeting held on May 13, 2021, the Company resolved to introduce a new compensation system for the Company's Directors excluding Outside Directors (hereinafter referred to as the "Eligible Director(s)"), which provides compensation for grant of the Company's common stock (hereinafter referred to as the "Restricted Stock(s)") subject to a certain transfer restriction period, conditions for gratuitous acquisition by the Company, etc. (hereinafter referred to as the "Plan") with the aim of providing medium- to long-term incentives to the Eligible Directors and sharing shareholder value. In addition, at the 128th Ordinary General Meeting of Shareholders held on

June 29, 2021, matters were approved under the Plan, including that the Company would provide monetary claims of up to 30 million yen per year to the Eligible Directors as monetary compensation to be used as properties contributed for acquisition of Restricted Stock (the “Restricted Stock Compensation”), and dispose of up to 10,000 shares of the Company’s common stock per year, and set the transfer restriction period for the Restricted Stock to a period until immediately after the retirement from a position predetermined by the Board of Directors of the Company.

The overview of the Plan is as follows.

[Overview of the Plan, etc.]

Under the Plan, the Company will pay monetary compensation claims to the Eligible Directors to dispose of treasury shares as a grant of Restricted Stock, and the Eligible Directors will pay all of the monetary compensation claims paid by the Company as properties contributed in kind and receive the Company's common shares through disposal. The amount to be paid in per share shall be determined by the Board of Directors based on the closing price of the Company's common shares on the Tokyo Stock Exchange as of the business day immediately preceding the date of the resolution of the Board of Directors (or, if no trade has been executed on the same day, the closing price on the most recent day on which a trade has been executed), to the extent that the amount is not particularly favorable to the Eligible Directors, etc., who shall receive the common shares.

In addition, upon the disposal of the Company's common shares under the Plan, the Company and the Eligible Directors shall enter into a Restricted Stock allotment agreement, which shall include provisions such as (1) the Eligible Directors shall not transfer, pledge, or otherwise dispose of the Company's common shares allotted under the Restricted Stock allotment agreement for a certain period of time, and (2) in case of certain events, the Company shall acquire the common shares without consideration.

In accordance with the Company's policy for determining the compensation of individual Directors, etc., the Company has decided to grant a total of monetary compensation claims of 6,568,290 yen (hereinafter referred to as the "Monetary Compensation Claims") and common stock of 901 shares as part of performance-based compensation, taking into consideration the purpose of the Plan, the Company's business conditions, the scope of responsibilities of each Eligible Director and various circumstances.

In the Disposal of Treasury Shares, the three Eligible Directors, who are the scheduled allottees, will pay all of the monetary compensation claims to the Company as properties contributed in kind under the Plan and will receive the common shares of the Company (hereinafter referred to as the "Allotted Shares") through disposal. The overview of the Restricted Stock allotment agreement to be executed between the Company and the Eligible Directors in connection with the Disposal of Treasury Shares (hereinafter referred to as the "Allotment Agreement") is as described in 3. below.

3. Overview of the Allotment Agreement

(1) Transfer restriction period

Period from July 23, 2026 (the date of disposal) to the time immediately after his/her retirement from the position of Director of the Company

(2) Conditions for lifting the transfer restrictions

The transfer restrictions shall be lifted for all the Allotted Shares upon expiration of the transfer restriction period on the condition that the Eligible Directors continuously held the position of Director of the Company in the period from the month including the date of disposal to immediately prior to the conclusion of the first Annual General Meeting of shareholders to be held thereafter (hereinafter referred to as the “Service Period”). However, in the event that an Eligible Director resigns from his/her position as Director of the Company upon the expiration of his/her term of office or due to reasons other than justifiable cause, the Company shall automatically acquire such shares without consideration.

(3) Handling when an Eligible Director resigns upon expiration of his/her term of office, or due to reaching his/her retirement age, or other justifiable reasons during the transfer restriction period

(i) Time transfer restrictions are lifted

In the case that an Eligible Director resigns from his/her position as a Director of the Company upon expiration of his/her term of office, or due to reaching retirement age, or other justifiable reasons (including resignation due to death), the transfer restrictions shall be lifted immediately upon such resignation.

(ii) Number of shares subject to lifting of transfer restrictions

The number of the shares shall be calculated by multiplying the number of Allotted Shares held at the time of such resignation, as specified in (i), by the number obtained by dividing the number of months from the month including the date of disposal to the month including the date of resignation of the Eligible Director by 12 (if the number exceeds one, it shall be one) (if a fraction less than one share occurs as a result of the calculation, such fraction shall be rounded down).

(4) Acquisition by the Company without consideration

At the time of expiration of the Transfer Restriction Period, or at the time of lifting the transfer restrictions as specified in (3) above, the Company shall automatically acquire the Allotted Shares for which the transfer restrictions have not been lifted, without consideration.

(5) Treatment in Reorganization, etc.

During the transfer restriction period, if a merger agreement under which the Company will become the dissolved company, a share exchange agreement or share transfer plan under which the Company will become a wholly-owned subsidiary, or other matters related to the Reorganization, etc., are approved at the General Meeting of Shareholders of the Company (however, if the Reorganization, etc., does not require approval by a General Meeting of Shareholders of the Company, the Board of Directors of the Company), the Company shall, by a resolution of the Board of Directors, lift the transfer restrictions immediately prior to the effective date of Reorganization, etc., for the number of shares obtained by multiplying the number of the Allotted Shares held at such time by the number obtained by dividing the number of months from the month including the date of disposal to the month including the date of such approval by 12 (if the number exceeds one, it shall be one) (however, if the calculation results in a fraction less than one share unit, such fraction shall be rounded down). In addition, at the time immediately after lifting of the transfer restrictions, the Company will automatically acquire all of the Allotted Shares for which the transfer restrictions have not been lifted, without consideration.

(6) Management of shares

During the transfer restriction period, the Allotted Shares shall be managed in a dedicated account opened by the Eligible Directors at Nomura Securities Co., Ltd., so that the Allotted Shares may not be transferred, pledged, or otherwise disposed of during the transfer restriction period. In order to ensure the effectiveness of the restrictions on transfers of the Allotted Shares, the Company has concluded an agreement with Nomura Securities Co., Ltd. in connection with the management of the accounts of the Allotted Shares held by each Eligible Director. In addition, the Eligible Directors shall consent to the details of the management of such accounts.

4. Basis of calculation and specific details of the amount to be paid in

The Disposal of Treasury Shares to the Scheduled Allottees will be made using monetary compensation claims paid as Restricted Stock Compensation for the 133rd fiscal year of the Company under the Plan as contributed assets. The disposal price has been set at 7,290 yen, which is the closing price of the Company's common shares on the Prime Market of the Tokyo Stock Exchange on June 25, 2026 (the business day immediately preceding the date of resolution by the Board of Directors), in order to eliminate arbitrariness. This is the market share price immediately before the date of resolution of the Board of Directors, and we believe that it is reasonable and is not considered a particularly favorable price.