July 10, 2026

For Immediate Release

dip Corporation
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# Notice of Disposition of Treasury Stock through Third-Party Allotment Following Continuation of Performance-Based Stock Compensation Plan (Board Incentive Plan Trust) for Directors

dip Corporation ("dip") announces as follows that, at the Board of Directors meeting held on July 10, 2026, it resolved to dispose of its treasury stock (the "Disposition of Treasury Stock" or the "Disposition") through a third-party allotment following the continuation of the performance-based stock compensation plan (Board Incentive Plan (BIP) Trust) (the "Plan"), an incentive plan targeted for directors other than outside directors (the "Eligible Directors").

1. Outline of the Disposition

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| (1) Date of Disposition | July 30, 2026 |
| (2) Type and number of shares to be disposed of | 169,000 shares of common stock |
| (3) Disposition price | 1.869 yen per share |
| (4) Total value of disposition | 315,861,000 yen |
| (5) Allottee | The Master Trust Bank of Japan, Ltd.<br>(BIP Trust Account) |
| (6) Other | The Disposition of Treasury Stock will be carried out on the condition that filing under the Financial Instruments and Exchange Act takes effect. |

2. Purpose and Reason for the Disposition

At the Board of Directors meeting held on June 23, 2026, dip approved the continuation of the performance-linked stock compensation plan for eligible directors—which utilizes the "Board Incentive Plan (BIP) Trust" and has been in place since 2016. This plan aims to further promote the sharing of value with shareholders and maximize the social and economic value, in pursuit of our corporate vision: Labor force solution company ~Realizing a society in which everyone can experience the joy and happiness of work~'.

This disposal of treasury stock is being conducted in accordance with the extension of the BIP Trust, and involves the transfer of treasury stock to The Master Trust Bank of Japan, Ltd. (Executive Compensation BIP Trust Account), which serves as a co-trustee under the Executive Compensation BIP Trust Agreement (referred as "Trust Agreement") entered into between the Company and Mitsubishi UFJ

Trust and Banking Corporation (the trust established under the Trust Agreement is referred to as the “Trust”).

The number of shares to be disposed of is based on the number of shares expected to be vested to the directors during the trust period in accordance with the share vesting rules, resulting in a dilution ratio of 0.28%( Rounded to the third decimal place; percentage of the total number of voting rights 541,487 as of February 28, 2026: 0.31% ) of outstanding shares.

dip shares to be allotted due to the Disposition of Treasury Stock will be vested to directors in accordance with the share vesting rules and are not expected to be released to the stock market at once. Therefore, we have deemed the impact on the stock market to be minor and the number of shares to be disposed of and the dilution ratio as reasonable.

3. Grounds for Calculation of the Disposition Price and the Specific Details Thereof

Regarding the disposal price, in light of recent stock price trends and to ensure the price is determined without arbitrariness, we have set it at 1,869 yen–the closing price of our company's shares on the Tokyo Stock Exchange (referred to as the "TSE") on the business day immediately preceding the date of the Board of Directors' resolution regarding this disposal of treasury shares (July 9, 2026). We decided to adopt this price because it represents the market price immediately prior to the Board of Directors’ resolution, and we determined that it served as a highly objective and reasonable basis for the calculation.

Furthermore, regarding the disposal price, all members of the Audit and Supervisory Committee present at the Board of Directors meeting (comprising 4 members, 3 of whom are outside directors) have expressed the opinion that the basis for calculating the disposal price is reasonable and that the price does not constitute a particularly favorable disposal price.

4. Procedures under the Corporate Code of Conduct

The receipt of an opinion from a third party and confirmation of the intent of shareholders as prescribed in Article 432 of the Securities Listing Regulations established by the Tokyo Stock Exchange, Inc., are not required, since the disposition represents a share dilution ratio of less than 25% and does not involve a change in controlling shareholders.

(Note) English documents are prepared as a courtesy to our shareholders. In the event of any inconsistency between English-language documents and the Japanese-language documents, the Japanese-language documents will prevail.