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Harmonize Heart and Technology

FASF MEMBERSHIP

July 23, 2026

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(Securities code: 2307, TSE Prime Market)
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Notice Concerning Disposition of Treasury Shares as Restricted Stock Compensation

Cross Cat Co., Ltd. (the "Company") hereby announces that the Board of Directors of the Company resolved at the meeting held today to dispose of treasury shares as restricted stock compensation (the "Disposition of Treasury Shares"), as follows.

1. Overview of disposition

(1) Due date of payment	August 14, 2026
(2) Class and number of shares to be disposed	21,900 common shares of the Company
(3) Disposal price	1,002 yen per share
(4) Total value of disposition	21,943,800 yen
(5) Scheduled disposal recipient	5 Directors of the Company (※): 14,400 shares 5 Directors of the Company's subsidiaries: 7,500 shares (※) excluding Directors serving as Audit and Supervisory Committee Members

2. Purpose and reason for the disposal

At the 49th Annual General Meeting of Shareholders of the Company held on June 24, 2022, the Company obtained approval for matters including the following: introducing a share-based remuneration plan (the "Plan") under which restricted shares are issued to Directors (excluding Directors and Outside Directors who are Audit and Supervisory Committee Members; the "Eligible Directors") of the Company for the purposes of sharing the merits and risks of share price fluctuations with shareholders and increasing, to an ever higher level, the Eligible Directors' willingness to contribute to raising the share price and enhancing the corporate value; setting the total amount of monetary remuneration claims to be granted to the Eligible Directors under the Plan as remuneration, etc. for restricted shares to 30 million yen or less per year; setting the upper limit for the total number of restricted shares to be allotted to the Eligible Directors in each fiscal year to 30,000 shares; and setting the transfer restriction period for restricted shares to a period from the date of issuance of the restricted shares to the date on which they retire as Directors of the Company and its subsidiaries.

Today, the Board of Directors of the Company has resolved to grant scheduled allottees, specifically, 5 Eligible Directors and 5 Directors of the Company's subsidiaries (the "Allottees"), monetary remuneration claims totaling 21,943,800 yen as restricted share remuneration for the period from the 53nd Annual General Meeting of Shareholders of the Company to the 54rd Annual General Meeting of Shareholders of the Company to be held in June 2027 for the Eligible Directors and restricted share remuneration for the period from the Annual General Meeting of Shareholders of its subsidiaries to be held in June 2026 to the Annual

General Meeting of Shareholders of its subsidiaries to be held in June 2027 for the Directors of its subsidiaries by having the Allottees provide all of the monetary remuneration claims through contribution of properties in kind, so as to allot them 21,900 common shares of the Company as specific restricted shares. The amount of monetary remuneration claims for each Allottee has been determined with comprehensive consideration given to various matters, such as the degree of contribution of the Allottee in the Company and its subsidiaries. In addition, the monetary remuneration claims will be granted to each Allotee on conditions such as that the Allottee executes a restricted share allotment agreement (the "Allotment Agreement"), which mainly includes the following terms, with the Company.

3. Overview of the Allotment Agreement

(1) Transfer restriction period

From August 14, 2026 to the date on which the Allottee resigns from the Director of the Company or its subsidiaries

During the transfer restriction period (the "Transfer Restriction Period") set forth above, the Allottee shall not transfer, pledge, set rights to transfer by way of security, give as an inter vivos gift, bequeath, or otherwise dispose of the restricted shares allocated to the Allottee (the "Allotted Shares") to a third party (the "Transfer Restriction").

(2) Gratis acquisition of restricted shares

If the Allottee resigns from the position of Director of the Company or its subsidiaries during a period up to the date immediately preceding the date of the first Annual General Meeting of Shareholders of the Company since the commencement date of the Transfer Restriction Period (in the case of the Director of its subsidiaries, during a period up to the date immediately preceding the date of the first Annual General Meeting of Shareholders of its subsidiaries since the commencement date of the Transfer Restriction Period), the Company shall automatically acquire the Allotted Shares gratis at the time of such resignation, unless there is a reason deemed justifiable by the Board of Directors of the Company.

If there are the Allotted Shares for which the Transfer Restriction has not been lifted at the time of expiration of the Transfer Restriction Period (the "Expiration Time") pursuant to the provisions of the grounds for lifting the Transfer Restriction in (iii) as below, the Company shall automatically acquire such Allotted Shares gratis immediately after the Expiration Time.

(3) Lifting of the Transfer Restriction

The Company will lift the Transfer Restriction for all of the Allotted Shares held by the Allottee in question as of the said date of resignation upon the Expiration Time, provided that the Allottee in question has continuously held the position of Director of the Company or its subsidiaries during a period up to the date of the first Annual General Meeting of Shareholders of the Company since the commencement date of the Transfer Restriction Period (in the case of the Director of its subsidiaries, during a period up to the date of the first Annual General Meeting of Shareholders of its subsidiaries since the commencement date of the Transfer Restriction Period). However, if the Allottee in question resigns from the position of Director of the Company or its subsidiaries during a period up to the date immediately preceding the date of the first Annual General Meeting of Shareholders of the Company since the commencement date of the Transfer Restriction Period (in the case of the Director of its subsidiaries, during a period up to the date immediately preceding the date of the first Annual General Meeting of Shareholders of its subsidiaries since the commencement date of the Transfer Restriction Period) for reasons deemed justifiable by the Board of Directors of the Company, the relevant Transfer Restriction shall be lifted for the number of Allotted Shares calculated by dividing the number of months from July 2026 through the month including the date of resignation from the position of Director of the Company or its subsidiaries by 12 and multiplying the quotient by the number of the Allotted Shares held by the Allottee in question as of the said date of resignation (however, any fractional shares less than one share are to be rounded down) immediately after the resignation in question.

(4) Provisions concerning management of shares

The Allottees shall complete the account opening for recording or registering the Allotted Shares with SMBC Nikko Securities Inc. in a manner designated by the Company and keep and maintain the Allotted Shares in such account until the Transfer Restriction is lifted.

(5) Handling upon corporate reorganization or similar events

During Transfer Restriction Period, if, at a general meeting of shareholders of the Company (provided, however, that in cases where the relevant corporate reorganization or similar event does not require approval at a shareholders' meeting of the Company, the Board of Directors meeting of the Company), a merger agreement under which the Company becomes the dissolved company, a share exchange agreement or share transfer plan under which the Company becomes a wholly-owned subsidiary, or other matters related to corporate reorganization or similar events are approved, pursuant to resolution by the Board of Directors of the Company, the Transfer Restriction shall be lifted for the number of Allotted Shares calculated by dividing the number of months from July 2026 through the month including the date of the approval by 12 (however, when the quotient exceeds 1, it is to be regarded as 1) and multiplying the quotient by the number of Allotted Shares held by the Allottee in question as of the said date of approval (however, any fractional shares less than one share are to be rounded down) immediately prior to the business day immediately preceding the effective date of the relevant corporate reorganization or similar event.

In such a case, on the business day immediately preceding the effective date of the relevant corporate reorganization or similar event, the Company shall automatically acquire, gratis, all of the Allotted Shares whose Transfer Restriction has not been lifted as of the same date pursuant to the above provisions.

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

In order to eliminate arbitrariness in pricing, the disposal price for the Disposal of Treasury Shares is set at 1,002 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately preceding the date of resolution by the Board of Directors of the Company (July 22, 2026). This is the market share price immediately prior to the date of resolution by the Board of Directors of the Company, and the Company believes that this price is reasonable and is not particularly advantageous to the Allottees.