August 7, 2026

Company Name: PERSOL HOLDINGS CO., LTD.
Representative: Takao Wada
Representative Director, President and CEO
(Security code:2181; TSE Prime Market)
Inquiries: Tetsuo Kemmochi
Executive Officer, CFO
(Telephone: +81-3-3375-2220)

Notification of Disposal of Treasury Shares Through Third-Party Allotment

PERSOL HOLDINGS CO., LTD. (the Company) hereby announces that it has resolved, at the meeting of the Board of Directors held today, to conduct a disposal of treasury shares (the "Disposal of Treasury Shares") through a third-party allotment as described below.

1. Overview of Disposal

(1) Payment date	August 27, 2026
(2) Types and number of shares for disposal	4,292,400 shares of common stock
(3) Disposal price	260 yen per share
(4) Total amount of disposal price	1,116,024,000 yen
(5) Scheduled disposal recipient	The Master Trust Bank of Japan, Ltd. (Executive Compensation BIP Trust Account, No. 76127) 410,300 shares The Master Trust Bank of Japan, Ltd. (Executive Compensation BIP Trust Account, No. 76128) 151,800 shares The Master Trust Bank of Japan, Ltd. (Stock Grant ESOP Trust Account, No. 76129) 3,730,300 shares
(6) Others	For the Disposal of Treasury Shares, the Company has submitted an extraordinary report as required by the Financial Instruments and Exchange Act.

2. Purpose of and Reason for Disposal

The Company has determined to continue the share-based compensation scheme and the share delivery scheme (hereinafter collectively referred to as the "Scheme"), which use mechanisms referred to as the Director and Executive Compensation Board Incentive Plan (BIP) Trust and the Stock Grant ESOP (Employee Stock Ownership Plan)

Trust, subject to certain partial revisions, for the three consecutive fiscal years starting from the fiscal year ending March 31, 2027 (hereinafter referred to as the "Period"). The Scheme provides the delivery and payment (hereinafter referred to as "Delivery, etc.") of the Company's shares and the monetary amount equivalent to the proceeds from the sale of the Company's shares (hereinafter collectively referred to as "Company Shares, etc.") to directors (excluding directors who are Audit and Supervisory Committee Members and outside directors), executive officers, outside directors who are not Audit and Supervisory Committee Members, and directors who are Audit and Supervisory Committee Members of the Company (hereinafter collectively referred to as "Directors, etc."), as well as directors of the Company's Group subsidiaries and senior executives of the Company and its Group subsidiaries (hereinafter collectively referred to as "Group Senior Executives, etc."; and, with Directors, etc., hereinafter collectively referred to as the "Individuals Eligible for the Scheme").

In connection with this continuation, the Company has resolved to execute the Disposal of Treasury Shares to the trusts established for the Scheme (the trust established for Directors, etc. is hereinafter referred to as the "BIP Trust I"; the trust established primarily for directors and executive officers of the Company's Group subsidiaries is hereinafter referred to as the "BIP Trust II"; and the trust established for senior executives of the Company and its Group subsidiaries is hereinafter referred to as the "ESOP Trust"; these trusts are hereinafter collectively referred to as the "Trusts").

For an overview of each of the Trusts, please refer to our timely disclosures titled "Notification of Additional Trust for the Share-based Compensation Scheme for Directors, etc." and "Notification of Additional Trust for the Share Delivery Scheme for PERSOL Group Senior Executives, etc." dated today, as well as "Notification of Continuance and Partial Revision of the Share-Based Compensation Scheme for the Directors, etc." and "Notification of Continuation of the Share Delivery Scheme for PERSOL Group Senior Executives, etc." dated May 18, 2026.

The Disposal of Treasury Shares will be conducted through a third-party allotment to The Master Trust Bank of Japan, Ltd., a co-trustee of each trust agreement concerning the Trusts that has been concluded by the Company with Mitsubishi UFJ Trust and Banking Corporation in connection with the continuation of the Trusts.

The number of shares to be disposed of is the number of shares expected to be delivered to the Individuals Eligible for the Scheme during the trust period in accordance with the rules of share delivery related to each trust agreement. The degree of share dilution will be 0.19% of the total number of outstanding shares (rounded to two decimal places) and 0.19% of the total number of voting rights as of March 31, 2026, which was 22,516,331.

Since the Company's shares allocated through the Disposal of Treasury Shares will be delivered to the Individuals Eligible for the Scheme in accordance with the rules of share delivery, and it is unlikely that these shares from the Disposal of Treasury Shares flow into the stock market at one time, the Company considers that the Disposal of Treasury Shares will have only a minor impact on the stock market and that the number of shares to be disposed of and the degree of dilution are reasonable.

Overview of each Trust Agreement

(1) Name of Scheme	BIP Trust I	BIP Trust II	ESOP Trust
(2) Type of Trust	Monetary trust other than individually operated designated money trust (third-party benefit trust)		
(3) Purpose of Trust	To provide incentives to the Company's Directors, etc.	To provide incentives to the Group companies' Directors, etc.	To provide incentives to executive employees of the Company and its Group subsidiaries
(4) Settlor	PERSOL HOLDINGS CO., LTD.		
(5) Trustee	Mitsubishi UFJ Trust and Banking Corporation (Co-trustee: The Master Trust Bank of Japan, Ltd.)		
(6) Beneficiaries	Individuals Eligible for the Scheme who satisfy the beneficiary requirements		
(7) Trust administrator	A third party (certified public accountant) who has no interest in the Company		
(8) Date of trust agreement	August 14, 2017 (The trust period was extended in August 2026.)		
(9) Trust period	August 14, 2017 – August 31, 2029 (planned)		
(10) Exercise of voting rights	Voting rights will not be exercised		

3. Basis of Calculation and Specific Details of the Amount to Be Paid in

In order to take into account recent stock market movements and eliminate arbitrariness in the determination of the amount to be paid in, the Company uses, as the amount to be paid in, the closing price of the Company's stock on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors' resolution on the Disposal of Treasury Shares (August 6, 2026), which was 260 yen per share. The reason for using the closing price of the Company's stock on the business day immediately preceding the date of the Board of Directors' resolution is that it is the market value of the Company's stock immediately prior to the Board of Directors' resolution and is therefore considered to be highly objective and reasonable as the basis of calculation.

With regard to the amount to be paid in, the Company's Audit and Supervisory Committee, which is composed of three members, all of whom are outside directors, has expressed its opinion that the amount to be paid in is not particularly favorable.

4. Procedures Required by the Corporate Code of Conduct

This third-party allotment does not require the procurement of an opinion from an independent third party or procedures for confirming the intent of shareholders, both of which are provided for under Rule 432 of the Securities Listing Regulations of the Tokyo Stock Exchange, because the dilution ratio is less than 25% and there is no change in the controlling shareholder.