Notice Concerning Completion of Payment for Treasury Shares as Restricted Stock Compensation

Tokyo, Japan, November 2, 2026— ZACROS Corporation hereby announces that with respect to the Restricted Stock Grant Program for our company employees, which the Board of Directors resolved at a meeting on October 8, 2026, the payment procedure has been completed today as follows. For further details regarding this matter, please refer to the 'Notice Concerning Disposal of Treasury Shares as Restricted Stock Compensation' dated October 8, 2026.

Outline of Disposal of Treasury Shares

(1) Payment Date	November 2, 2026
(2) Type and number of shares to be disposed	18,942 shares of our company common stock
(3) Disposal value	1,217 yen per 1 share
(4) Total amount of disposal value	23,052,414 yen
(5) Expected Allottee and Number of Allotted Shares	53 our company employees 18,942 shares

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