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Notice Relating to the Disposal of Treasury Share for Restricted Share-based Remuneration

Fixstars Corporation (the “Company”) has resolved at the meeting of its Board of Directors held on December 17, 2025, to dispose of treasury share (the “Disposal”) as the restricted share-based remuneration as follows.

1. Overview of the Disposal

(1) Disposal date	January 16, 2026
(2) Class and number of shares to be disposed of	Common shares 50,400 shares
(3) Disposal price	1,533 yen per share
(4) Total value of disposal	77,263,200 yen
(5) Scheduled subscriber	4 Directors (*)50,400 shares *Excluding Outside Directors.

2. Purpose and reason of the Disposal

The Company resolved at the meeting of Company’s Board of Directors held on November 12, 2019, to introduce the Restricted Share-based Remuneration Plan (the “Plan”) to the Directors of the Company (excluding Outside Directors; the same applies hereinafter) for the purpose of providing the Directors of the Company with incentives to continuously increase the Company’s mid- to long-term corporate value and shareholder value, as well as promoting further shared value with shareholders, as a new remuneration plan. At the 18th Annual General Meeting of Shareholders held on December 19, 2019, the proposal concerning the Plan was approved. However, the Company resolved at the meeting of Company’s Board of Directors held on November 14, 2024, to review the remuneration plan for the executives, considering various circumstances such as the increase in the number of Directors of the Company, the need for a competitive remuneration level appropriate for the Company size and business performance, and the increased roles and responsibilities of Directors due to changes in the economic situation and management environment. At the 23rd Annual General Meeting of Shareholders held on December 18, 2024, it was approved that, pursuant to the Plan, the Company grants monetary remuneration claims which shall be no more than 200,000 thousand yen per year, separate from the scheduled to be increased Directors’ cash remuneration limitation, and that the total number of shares of the Company’s common shares to be issued or disposed of to the Directors based on the Plan shall not exceed 100,000 shares per year (provided, however, that in the case where the total number of shares issued by the Company increases or decreases due to a consolidation of shares or splitting of shares (including allotment of shares without contribution), the maximum number of shares shall be adjusted in accordance with the ratio of such consolidation of shares or splitting of shares.), etc. Under the Plan, (a) Contributing all monetary

remuneration claims provided by the Company as assets in-kind, the Eligible Officers shall receive issuance or disposal of the Company's common shares. Furthermore, (b) the restriction period is a period of three years or more from the date of delivery of the restricted share, as determined by the Company's Board of Directors, or until the date of resignation or retirement from the position determined by the Company's Board of Directors, and (c) the conditions for cancelling transfer restriction shall be: (i) the continuous holding of the position of director of the Company or other position prescribed by the Company's Board of Directors during the service period determined by the Board of Directors and (ii) in the event of resignation or retirement from such position before the expiration of the service period, such resignation or retirement must be for a reason deemed justifiable by the Company's Board of Directors.

In light of the above, the Company has resolved at the meeting of Company's Board of Directors held today to grant monetary remuneration claims in a total amount of 77,263,200 yen and dispose of 50,400 shares (the "Allocated Shares") in exchange for in-kind contribution of such monetary remuneration claims to 4 Directors (the "Eligible Directors") taking the purpose of the Plan, the business performance of the Company, the scope of the work responsibility of each Eligible Directors and other circumstances into consideration.

<Summary of Allocation Agreement>

The Company and the Eligible Director will individually execute the allocation agreement accompanied by the Disposal, and the overview of the allocation agreement is as follows.

(1) Restriction period

The Eligible Director shall not transfer, create security interest on, or otherwise dispose the allocated common shares of the Company during a period from January 16, 2026 (payment date) to the date such Eligible Director resigns or retires from the position as the director of the Company.

(2) Conditions for cancelling transfer restriction

On the condition that the Eligible Director continuously serves the position as the Director of the Company from December 17, 2025 to the date of the Annual General Meeting of Shareholders to be held in the following year (the "Service Period"), the Company will cancel the transfer restriction regarding all Allocated Shares at the time of expiration of the transfer restriction period; provided, however, that, if the Eligible Officer resigns or retires from the position as the Director of the Company during the Service Period due to death or other reasons determined legitimate by the Company's Board of Directors, the Company will cancel, on the day following the date of resignation or retirement, the transfer restriction regarding the Allocated Shares in a quantity obtained by multiplying the number, which is obtained by dividing the number of months from the start date of the Service Period to the month including the resignation date, by 12 (if this number exceeds 1, then this number shall be deemed to be 1), by the number of Allocated Shares (if any fraction less than 1 share arises as a result of the calculation, such fraction shall be rounded down).

(3) Acquisition by the Company without compensation

The Company will acquire the Allocated Shares, for which the transfer restriction has not been cancelled as of the expiration of the restriction period, as a matter of course, without any compensation.

(4) Management of Shares

During the restriction period, the Allocated Shares will be managed in a dedicated account of the restricted share opened by the Eligible Directors in Daiwa Securities Co. Ltd. so that the Eligible Directors cannot transfer, create security interest on, or otherwise dispose the Allocated Shares during the restriction period.

(5) Measures to be taken upon organizational restructuring, etc.

In the event a merger agreement in which the Company will become the absorbed company, a stock exchange agreement or a stock transfer plan in which the Company will become the wholly-owned subsidiary, or any other matter related to organizational restructuring, etc., is approved in the General Meeting of Shareholders (or the Board of Directors' meeting if approval in the General Meeting of Shareholders is not required in relation to such organizational restructuring) during the restriction period, the Company will cancel the transfer restriction based on the resolution of the Board of Directors immediately before the business day

preceding the effective day of such organizational restructuring, etc. for the Allocated Shares with respect to the number obtained by multiplying the number (i) the number obtained by dividing the number of months from the month following the month including the commence date of the Service Period to the month including the approval date of the reorganization, etc. by 12 (if the result of calculation exceeds 1, it shall be 1), by (ii) the number of shares held at that time (provided, however, that any fraction less than 1 share arising as a result of the calculation, such fraction shall be rounded down).

3. Basis of calculation of paid-in amount and specific details thereof

The Disposal shall be conducted using the monetary remuneration claims to be paid to the persons scheduled to be allocated as the contributed assets in kind pursuant to the Plan, and the amount paid per share is 1,533 yen, which is the closing price of the Company's common shares on the Tokyo Stock Exchange on December 16, 2025 (business day prior to the resolution date of the Board of Directors), to adopt a price that excludes arbitrariness. This price is the market value immediately prior to the resolution date of the Board of Directors, and is a reasonable price that properly reflects the Company's corporate value in a state where there are no special circumstances under which the foregoing price is not relied upon the most recent share price, and does not fall within a price that is excessively advantageous for the Eligible Directors.