



June 10, 2026

Company name: Treasure Factory Co. Ltd.
Name of representative: Eigo Nosaka, President & CEO
(Securities code: 3093; Tokyo Stock Exchange Prime Market)
Inquiries: Takaaki Kanesaka, Executive Officer,
General Manager of Corporate Planning Office
(Telephone: +81-3-3880-8822)

Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation

Treasure Factory Co., Ltd. (the “Company”) hereby announces that at a meeting of its Board of Directors held today, it resolved to introduce a restricted stock compensation plan for its Executive Officers (the “Eligible Executive Officers”) and to dispose of treasury shares as restricted stock compensation (the “Disposal of Treasury Shares”) to its Directors and Executive Officers, as outlined below.

1. Overview of the Disposal

(1) Disposal Date	July 7, 2026
(2) Type and Number of Shares to Be Disposed	7,100 shares of the Company’s common stock
(3) Disposal Price	¥1,842 per share
(4) Total Disposal Amount	¥13,078,200
(5) Allottees and Number of Shares to Be Allotted	Two Directors of the Company (excluding Outside Directors): 4,500 shares in total Five Executive Officers of the Company: 2,600 shares in total

2. Purpose and Reason for the Disposal

At the Board of Directors meeting held on April 19, 2023, the Company resolved to introduce a restricted stock compensation plan (the “Plan”) for Directors of the Company (excluding Outside Directors; the “Eligible Directors”) to provide incentives for the sustainable enhancement of the Company’s corporate value and to promote greater value sharing with shareholders.

At the 28th Annual General Meeting of Shareholders held on May 24, 2023, the shareholders approved the following: the Company may grant monetary compensation claims of up to ¥30 million per year (excluding salaries for Directors also serving as employees) to be contributed as property for acquiring restricted shares, and may issue or dispose of up to 30,000 shares of its common stock annually under the Plan. The restricted period shall be three years.

In addition to the above, the Company has introduced a restricted stock compensation plan similar to the Plan for the Eligible Executive Officers to provide incentives for the sustainable enhancement of the Company’s corporate value and to promote greater value sharing with shareholders.

An outline of the Plan is provided below.

Outline of the Plan

Under the Plan, the Eligible Directors and the Eligible Executive Officers (collectively, the “Eligible Directors, etc.”) shall contribute all monetary compensation claims granted by the Company as property in kind and receive the Company’s common stock in exchange.

The paid-in amount per share shall be determined by the Board of Directors based on the closing price of the Company’s common stock on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board resolution or, if no trading is conducted on that day, the closing price on the most recent trading day prior thereto, within a range that does not constitute particularly favorable terms for the Eligible Directors, etc. receiving the allotment.

Additionally, the Company and each Eligible Director, etc. shall enter into a Restricted Stock Allotment Agreement including the following terms:

1. The allotted shares of the Company's common stock may not be transferred, pledged, made subject to a security interest, or otherwise disposed of for a predetermined period.
2. The Company shall acquire the allotted shares without compensation upon the occurrence of certain events.

Taking into account the purpose of the Plan, the Company's business performance, the responsibilities of each Eligible Director, etc., and other relevant factors, the Company has resolved, pursuant to the resolution of the Board of Directors meeting held today, to allot a total of 7,100 shares of the Company's common stock (the "Allotted Shares") to two Directors and five Executive Officers in exchange for monetary compensation claims totaling ¥13,078,200 to be contributed as property in kind. The amount of monetary compensation claims to be contributed per subscribed share is ¥1,842.

3. Outline of the Restricted Stock Allotment Agreement

In connection with the Disposal of Treasury Shares, the Company and each Eligible Director, etc. shall individually enter into a Restricted Stock Allotment Agreement. An outline of the agreement is provided below.

(1) Eligible Directors

Transfer Restriction Period:

From July 7, 2026 (the payment date) to July 6, 2029, the Eligible Directors may not transfer, pledge, make subject to a security interest, or otherwise dispose of the Allotted Shares.

Lifting of Transfer Restrictions:

All transfer restrictions on the Allotted Shares shall be lifted at the end of the transfer restriction period, provided that the Eligible Directors have continuously held a position as a Director, Executive Officer, employee, or any equivalent position of the Company throughout the transfer restriction period.

However, if an Eligible Director resigns or retires during the transfer restriction period due to death or another legitimate reason, including medical treatment, caring for or raising a relative, expiration of the term of office, or reaching the mandatory retirement age, but excluding resignation or retirement for personal reasons, the transfer restrictions shall be lifted with respect to the number of Allotted Shares calculated as follows:

The number of Allotted Shares shall be multiplied by the number obtained by dividing by 12 the number of months from the month following the month in which the Company's Annual General Meeting of Shareholders immediately preceding the payment date was held to the month in which the date of resignation or retirement falls.

If the resulting number exceeds one, it shall be deemed to be one. Any fraction of less than one share resulting from the calculation shall be rounded down.

Forfeiture of Shares:

Any Allotted Shares for which the transfer restrictions have not been lifted at the end of the transfer restriction period shall be automatically acquired by the Company without compensation.

Management of Shares:

The Allotted Shares shall be managed in dedicated restricted stock accounts opened by the Eligible Directors with Okasan Securities Co., Ltd. so that the Allotted Shares may not be transferred, pledged, made subject to a security interest, or otherwise disposed of during the transfer restriction period.

Handling in Corporate Reorganizations:

If, during the transfer restriction period, a merger agreement under which the Company becomes an absorbed company, a share exchange agreement or share transfer plan under which the Company becomes a wholly owned subsidiary, or another matter relating to a corporate reorganization is approved at a General Meeting of Shareholders of the Company or, if approval at a General Meeting of Shareholders is not required for the relevant corporate reorganization, by the Board of Directors of the Company, the transfer restrictions shall be lifted pursuant to a resolution of the Board of Directors immediately prior to the business day preceding the effective date of the corporate reorganization.

The number of Allotted Shares for which the transfer restrictions shall be lifted shall be calculated by

multiplying the number of Allotted Shares held at that time by the number obtained by dividing by 12 the number of months from the month following the month in which the Company's Annual General Meeting of Shareholders immediately preceding the payment date was held to the month in which the date of approval of the corporate reorganization falls.

If the resulting number exceeds one, it shall be deemed to be one. Any fraction of less than one share resulting from the calculation shall be rounded down.

(2) Eligible Executive Officers

The principal terms of the Restricted Stock Allotment Agreements with the Eligible Executive Officers shall be substantially the same as those applicable to the Eligible Directors.

The transfer restriction period shall be from July 7, 2026 (the payment date) to July 6, 2028. All transfer restrictions on the Allotted Shares shall be lifted at the end of the transfer restriction period, provided that the Eligible Executive Officers have continuously held a position as an Executive Officer, employee, or any equivalent position of the Company throughout the transfer restriction period.

4. Basis for Calculation of Disposal Price

The Disposal of Treasury Shares will be made by using as property contributed in kind the monetary compensation claims granted to the scheduled allottees under the Plan.

To eliminate arbitrariness, the Disposal Price has been set at ¥1,842, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on June 9, 2026, the business day immediately preceding the date of the Board resolution.

This price is the market price immediately preceding the date of the Board resolution. In the absence of any special circumstances indicating that the most recent market price should not be relied upon, the Company believes that the price is reasonable, appropriately reflects the Company's corporate value, and does not constitute particularly favorable terms for the Eligible Directors, etc.

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