August 6, 2026

To whom it may concern:

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(Code No.: 2678, Tokyo Stock Exchange Prime Market)
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Notice Regarding Disposal of Treasury Stock as Restricted Stock Remuneration

ASKUL Corporation (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to dispose of treasury stock (the "Disposal of Treasury Stock" or the "Disposal"), as follows.

1. Outline of Disposal

<Outline of Disposal of the Treasury Stock to Directors and Executive Officers of the Company and Directors of the Company's subsidiaries>

(1)	Date of disposal	September 1, 2026
(2)	Class and number of shares for disposal	32,100 shares of common stock of the Company
(3)	Disposal price	1,248 yen per share
(4)	Total amount of disposal	40,060,800 yen
(5)	Allottees, number of allottees, and number of shares for allotment	Directors of the Company*: 2 Directors, 14,400 shares Executive Officers of the Company: 9 Executive Officers, 15,600 shares Directors of the Company's subsidiaries: 1 Director, 2,100 shares *Directors other than directors serving as Audit & Supervisory Committee Members and Outside Directors

<Outline of Disposal of the Treasury Stock to Employees of the Company>

(1)	Date of disposal	October 30, 2026
(2)	Class and number of shares for disposal	76,700 shares of common stock of the Company
(3)	Disposal price	1,248 yen per share
(4)	Total amount of disposal	95,721,600 yen
(5)	Allottees, number of allottees, and number of shares for allotment	The Company's Vice Executive Officers and employees at the General Manager level or above*1: 123 persons*2 *1 Including those serving as directors, Audit & Supervisory Board Members, or General Managers at the entities to which they are seconded *2 Number of persons as of August 6, 2026

2. Purpose of and Reason for Disposal

The Company has introduced a restricted stock remuneration plan for directors eligible to receive restricted stock (hereinafter referred to as the “Eligible Directors”) to provide them with incentives to sustainably enhance the Company’s corporate value and to further align their interests with those of shareholders.

Under the Plan, the Company will grant Eligible Directors monetary compensation claims of up to 160 million yen per year (excluding the portion of employee compensation paid to Directors concurrently serving as employees) as monetary compensation to be contributed in kind to acquire restricted stock (hereinafter referred to as the “Restricted Stock Remuneration”). The total number of shares of the Company’s common stock to be newly issued or disposed of through the in-kind contribution of all such monetary compensation claims will not exceed 100,000 shares per year. The payment amount per share will be the closing price of the Company’s common stock on the Tokyo Stock Exchange on the business day immediately preceding the date of each resolution of the Board of Directors (or, if no trading takes place on that day, the closing price on the most recent preceding trading day). The transfer restriction period will be a period of between three and five years from the date of allotment, as determined in advance by the Board of Directors.

Moreover, for the same purpose, the Company has introduced similar restricted stock remuneration plans for its Executive Officers and directors of its subsidiaries (collectively with the Eligible Directors, hereinafter referred to as the “Eligible Directors, Etc.”), as well as for the Company’s Vice Executive Officers and employees at the General Manager level or above (hereinafter referred to as the “Eligible Employees”).

At the meeting of the Board of Directors held on August 6, 2026, the Company resolved to grant the Eligible Directors, Etc. and the Eligible Employees (i) restricted stock remuneration for which continued service as a Director, Audit & Supervisory Board Member, Executive Officer, employee, or in an equivalent position at the Company or any of its consolidated subsidiaries or affiliates throughout the transfer restriction period is a condition for lifting the transfer restrictions (hereinafter referred to as the “Continued Service Conditions”), and (ii) restricted stock remuneration for which achievement of the ESG indicators is a condition for lifting the transfer restrictions (hereinafter referred to as the “ESG Indicator Conditions”), in order to enhance the effectiveness of its efforts to address ESG issues as a company committed to ethical e-commerce.

The outline, etc. of the Plan is as set forth below.

<Outline of the Plan>

Under the Plan, the Eligible Directors, Etc. and the Eligible Employees (hereinafter collectively referred to as the “Eligible Persons”) will contribute in kind all of the monetary compensation claims granted to them by the Company or a subsidiary of the Company and, in return, will be allotted shares of the Company’s common stock.

Upon the issuance or disposal of the Company’s common stock under the Plan, the Company and each Eligible Person will enter into a restricted stock allotment agreement that provides that (i) the Eligible Person may not transfer, create a security interest over, or otherwise dispose of the allotted shares for a specified period and (ii) the Company will acquire such shares without consideration upon the occurrence of certain events.

In consideration of the purpose of the Plan, the Company’s operating performance, the scope of duties of each Eligible Person, and other relevant factors, the Company has decided to dispose of shares of its common stock (hereinafter referred to as the “Shares”) to 12 Eligible Directors, Etc. and 123 Eligible Employees in exchange for the in-kind contribution of the monetary compensation claims, as follows.

(1) Restricted Stock Remuneration to Eligible Directors, Etc. (Continued Service-linked)
   i) A total of 23,961,600 yen of monetary compensation claims (of which, 11,980,800 yen for Directors, 10,233,600 yen for Executive Officers, and 1,747,200 yen for Directors of the Company’s subsidiaries)
   ii) A total of 19,200 shares of common stock (of which, 9,600 shares for Directors, 8,200 shares for Executive Officers, and 1,400 shares for directors of the Company’s subsidiaries)

(2) Restricted Stock Remuneration to Eligible Directors, Etc. (ESG Indicator-linked)
   i) A total of 16,099,200 yen of monetary compensation claims (of which, 5,990,400 yen for

Directors, 9,235,200 yen for Executive Officers, and 873,600 yen for Directors of the Company's subsidiaries)

ii) A total of 12,900 shares of common stock (of which, 4,800 shares for Directors, 7,400 shares for Executive Officers, and 700 shares for Directors of the Company's subsidiaries)

(3) Restricted Stock Remuneration to Eligible Employees (Continued Service-linked)

i) A total of 70,886,400 yen of monetary compensation claims

ii) A total of 56,800 shares of common stock

(4) Restricted Stock Remuneration to Eligible Employees (ESG Indicator-linked)

i) A total of 24,835,200 yen of monetary compensation claims

ii) A total of 19,900 shares of common stock

3. Outline of the Restricted Stock Allotment Agreement

(1) Transfer restriction period

(a) Restricted Stock Remuneration to Eligible Directors, Etc.
From September 1, 2026, to August 31, 2029

(b) Restricted Stock Remuneration to Eligible Employees
From October 30, 2026, to August 31, 2029

(2) Conditions for Lifting the Transfer Restrictions

i) <u>Continued Service Conditions</u>

The Company will lift the transfer restrictions on all the Shares upon expiration of the transfer restriction period, provided that each Eligible Person has continuously held a position as a Director, Audit & Supervisory Board Member, Executive Officer, employee, or in an equivalent position at the Company or any of its consolidated subsidiaries or affiliates throughout the transfer restriction period.

ii) <u>ESG Indicator Conditions</u>

The Company will lift the transfer restrictions on all the Shares upon expiration of the transfer restriction period, provided that the prescribed number of annual targets has been achieved for the following five items related to the Company's material issues (key priorities). For Restricted Stock Remuneration granted to Eligible Employees, the applicable items are the following four items excluding v) Governance.

<E: Environment>

i) Reduction in the number of deliveries by increasing the number of products per box

ii) Achievement of the overall score target for products with environmental scores

<S: Social>

iii) Achievement of targets for the actual use of AI aimed at developing AI talent

iv) Women accounting for 25% of managerial positions

<G: Governance>

v) Assessment by an external organization of the Company's governance initiatives

(3) Treatment of Eligible Persons who retire or resign from their positions during the transfer restriction period due to the expiration of term of office, expiration of term of a contract, mandatory retirement age, death, or any other legitimate reason

If, during the transfer restriction period and on or after the day following the date on which the Company files its semiannual report for the fiscal year in which the Disposal Date falls, an Eligible Person ceases to hold all positions as a Director, Audit & Supervisory Board Member, Executive Officer, employee, or in an equivalent position at the Company or any of its consolidated subsidiaries or affiliates due to expiration of the term of office or contract, mandatory retirement age, death, or any other legitimate reason (excluding resignation or retirement at the Eligible Person's own request; hereinafter the same shall apply), then, in the case of Shares subject to the ESG Indicator Conditions, provided that the prescribed number of ESG criteria has already been achieved, the Company will lift the transfer restrictions on all Shares subject to the Continued Service Conditions and the ESG Indicator Conditions at a time separately determined by the Board of Directors following the Eligible Person's death, if the Eligible Person ceases to hold such positions due to death, or upon expiration of the transfer restriction period, if the Eligible Person ceases to hold such positions for any other legitimate reason.

(4) Acquisition by the Company without Consideration

If the Continued Service Conditions are not satisfied, except in the circumstances described in (3) above, the Company will automatically acquire, without consideration, all Shares subject to the Continued Service Conditions for which the transfer restrictions have not been lifted, immediately after such non-satisfaction is determined.

If the ESG Indicator Conditions are not satisfied, the Company will automatically acquire, without consideration, all Shares subject to the ESG Indicator Conditions for which the transfer restrictions have not been lifted, immediately after such non-satisfaction is determined. In addition, in the circumstances described in (3) above, if the ESG Indicator Conditions have not been satisfied, the Company will automatically acquire, without consideration, all Shares subject to the ESG Indicator Conditions at the time the Eligible Person ceases to hold the applicable positions due to death, or on the date the Eligible Person ceases to hold the applicable positions for any other legitimate reason.

(5) Management of the Shares

To prevent any transfer, creation of a security interest, or other disposal of the Shares during the transfer restriction period, the Shares will be managed during that period in dedicated accounts opened by the Eligible Persons with a securities firm designated by the Company. To ensure the effectiveness of the transfer restrictions and other restrictions on the Shares, the Company has entered into an agreement with the securities firm regarding the management of the accounts in which the Shares held by each Eligible Person are recorded. Each Eligible Person will consent to the terms of such account management.

(6) Handling at the time of organizational restructuring, etc.

If, during the transfer restriction period, a merger agreement under which the Company becomes the absorbed company, a share exchange agreement or share transfer plan under which the Company becomes a wholly owned subsidiary, or any other matter concerning an organizational restructuring, etc. is approved at a general meeting of shareholders of the Company (or by the Board of Directors if shareholder approval is not required), provided that the effective date of such organizational restructuring, etc. falls on or after the day following the date on which the Company files its semiannual report for the fiscal year in which the Disposal Date falls and before expiration of the transfer restriction period, the Company will lift the transfer restrictions on all Shares subject to the Continued Service Conditions and the ESG Indicator Conditions immediately before the business day preceding the effective date of the organizational restructuring, etc. For Shares subject to the ESG Indicator Conditions, such lifting is subject to satisfaction of those conditions.

In such event, on the business day preceding the effective date of the organizational restructuring, etc., the Company will automatically acquire, without consideration, all Shares for which the transfer restrictions have not been lifted.

4. Basis for Calculation of the Disposal Price and Specific Details Thereof

The Disposal of Treasury Stock to the proposed allottees will be carried out by having them contribute in kind the monetary compensation claims, etc. granted by the Company or a subsidiary of the Company as Restricted Stock Remuneration for the fiscal year ending May 2027. To eliminate arbitrariness, the disposal price has been set at 1,248 yen per share, which is the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on August 5, 2026, the business day immediately preceding the date of the resolution adopted at the meeting of the Board of Directors held today. As this price represents the market price immediately preceding the date of the resolution, the Company believes that it is reasonable and does not constitute a particularly favorable price to the allottees.