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Company name: TOMONY Holdings, Inc.
Representative: Takeshi Nakamura, Representative Director, President and CEO
(Securities code: 8600; TSE Prime)
Contact: Hitomi Fujii, Managing Director and General Manager of the Corporate Planning Department
(Tel: +81-87-812-0102)

Notice Relating to the Disposal of Treasury Stock under the Restricted Stock Incentive Plan for the Employee Shareholding Association

TOMONY Holdings, Inc. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, the Company resolved to introduce a restricted stock incentive plan for the employee shareholding association (the "Plan") for the purpose of enhancing the employee benefits available to employees of the Company and its subsidiaries (collectively, the "Group") and promoting the Group's sustainable growth and enhancing its corporate value over the medium to long term. Based on the Plan, the Company also resolved to dispose of treasury stock as restricted stock (the "Disposal of Treasury Stock" or the "Disposal") to the TOMONY Holdings Employee Shareholding Association (the "Association") as the intended allottee, as described below.

The restricted stock will be granted only to members of the Association who have consented to receive restricted stock through the Association (the "Eligible Employees").

1. Overview of the Disposal

(1) Disposal date	October 30, 2026 (the "Disposal Date")
(2) Class and number of shares to be disposed of	136,850 shares of common stock of the Company (Note)
(3) Disposal price	1,031 yen per share
(4) Total disposal amount	141,092,350 yen (Note)
(5) Disposal method (Intended allottee)	By way of third-party allotment and subject to the Association's submission of an application for subscription, the Company will allot to the Association the number of shares specified in the application, up to the number of shares to be disposed of as set forth in (2) above. The number of shares so allotted will constitute the number of shares to be disposed of. (TOMONY Holdings Employee Shareholding Association: 136,850 shares) The number of shares to be granted to each Eligible Employee will be determined by the Company, and partial applications will not be accepted.

(Note) The "Number of shares to be disposed of" and the "Total disposal amount" are the maximum figures as of today, calculated on the assumption that restricted stock will be granted to the maximum number of potential Eligible Employees, namely 2,496 employees of the Group. The actual number of shares to be disposed of and the total disposal amount will be determined based on the number of Eligible Employees (up to 2,496 employees) after completion of membership promotion activities for non-members of the Association and confirmation of consent to the Plan from current members, as well as the number of shares to be granted per person according to the employee categories established by the Company (Pattern A: 100 shares each for up to 408 employees; Pattern B: 50 shares each for up to 1,754 employees; and Pattern C: 25 shares each for up to 334 employees). Specifically, as stated in (5) above, the number of shares specified in the Association's application will be the "Number of shares to be disposed of," and the amount obtained by multiplying that number by the disposal price per share will be the "Total disposal amount."

2. Purpose and Reasons for the Disposal

At a meeting of its Board of Directors held today, the Company resolved to dispose of treasury stock in the form of restricted stock to the Association as the intended allottee in order to grant restricted stock to Eligible Employees through the Association, for the purpose of enhancing employee benefits throughout the Group and promoting the Group's sustainable growth and enhancing its corporate value over the medium to long term.

The outline of the Plan is as follows:

<Outline of the Plan>

Under the Plan, restricted stock will be granted through the following process: (i) the Company or its subsidiaries will provide Eligible Employees with monetary compensation claims as a special incentive for the grant of the Company's common stock as restricted stock; (ii) the Eligible Employees will contribute those monetary compensation claims to the Association; and (iii) the Association will make an in-kind contribution to the Company, in a lump sum, of the monetary compensation claims contributed by the Eligible Employees and thereby receive an allotment of the Company's common stock as restricted stock.

In accordance with the Association's bylaws, Eligible Employees will acquire interests in the restricted stock allotted to the Association (the "Restricted Stock Interests"); however, they will not be permitted to withdraw the shares corresponding to the Restricted Stock Interests during the Transfer Restriction Period. The Association plans to amend its bylaws, by the day before the Disposal Date, as necessary to receive the allotment of restricted stock under the Disposal. The amendment is scheduled to become effective two weeks after the Association's board sends notice to its members, provided that objections are received from fewer than one-half of the members. The Disposal will be implemented subject to the amendment becoming effective by the day before the Disposal Date.

In connection with the allotment of the Company's common stock, the Company plans to enter into a Restricted Stock Allotment Agreement (the "Allotment Agreement") with the Association. The principal terms of the Allotment Agreement are summarized below.

As stated in the note to Section 1 above, the number of shares to be disposed of under the Disposal is expected to be finalized at a later date, and the maximum number is 136,850 shares. Assuming this maximum number, the dilution ratio resulting from the Disposal will be 0.07% of the total number of issued shares as of March 31, 2026 (193,533,011 shares) and 0.07% of the total number of voting rights as of the same date (1,919,247 voting rights) (these percentages are rounded to two decimal places).

<Summary of the Restricted Stock Allotment Agreement>

(1) Transfer Restriction Period

During the period from the Disposal Date to May 31, 2029 (the "Transfer Restriction Period"), the Association may not transfer, create any security interest over, or otherwise dispose of the Company's common stock allotted under the Allotment Agreement (the "Allotted Shares"), including by permitting any Eligible Employee to withdraw such shares (collectively, the "Transfer Restrictions").

(2) Conditions for Lifting Transfer Restrictions

Provided that an Eligible Employee remains a member of the Association throughout the Transfer Restriction Period, the Company will lift the Transfer Restrictions, upon expiration of the Transfer Restriction Period, on all Allotted Shares corresponding to the Restricted Stock Interests held by that Eligible Employee. However, if an Eligible Employee withdraws from the Association during the Transfer Restriction Period due to mandatory retirement (or, if re-employed after retirement, expiration of the re-employment period), expiration of the employment term, death, promotion to an officer position, transfer of employment to another Group company, or another reason deemed justifiable by the Company, the Company will, as of the first business day of the month in which the settlement associated with the withdrawal from the Association is made (the "Settlement Release Date"), lift the Transfer Restrictions on all Allotted Shares corresponding to the Restricted Stock Interests held by that Eligible Employee.

When lifting the Transfer Restrictions, the Company will notify the Association that the Transfer Restrictions will be lifted and of the number of Allotted Shares for which the Transfer Restrictions are to be lifted. In accordance with its bylaws, the Association will reclassify the portion of the Restricted Stock Interests held by the relevant Eligible Employee that corresponds to the Allotted Shares for which the Transfer Restrictions have been lifted as the ordinary membership interests held by that Eligible Employee in respect of shares acquired through regular purchases on scheduled purchase dates (the "Ordinary Interests").

(3) Acquisition by the Company without Consideration

Immediately after expiration of the Transfer Restriction Period, the Company will automatically acquire, without consideration, any Allotted Shares for which the Transfer Restrictions have not been lifted.

When making an acquisition without consideration, the Company will notify the Association of the acquisition and the number of Allotted Shares to be acquired without consideration. In accordance with its bylaws, upon receipt of the notice, the Association will deduct from the Restricted Stock Interests held by the relevant Eligible Employee the portion corresponding to the Allotted Shares to be acquired without consideration.

(4) Management of Shares

During the Transfer Restriction Period, the Allotted Shares will be managed in a dedicated restricted stock account opened by the Association with Daiwa Securities Co., Ltd. so that the Allotted Shares cannot be transferred, pledged, or otherwise disposed of. In addition, in accordance with its bylaws, the Association will separately register and manage the Restricted Stock Interests and the Ordinary Interests.

(5) Treatment in Organizational Restructuring, etc.

If, during the Transfer Restriction Period, a merger agreement under which the Company would become the absorbed company, a share exchange agreement or share transfer plan under which the Company would become a wholly owned subsidiary, or any other matter relating to an organizational restructuring, etc. is approved at a general meeting of shareholders of the Company (or by the Board of Directors of the Company if approval at a general meeting of shareholders is not required), the Company will, by resolution of its Board of Directors, lift the Transfer Restrictions on all Allotted Shares corresponding to the Restricted Stock Interests held by each Eligible Employee as of the date of such approval, immediately prior to the business day preceding the effective date of the organizational restructuring, etc.

3. Basis for Calculation of the Disposal Price and Specific Details

The Disposal will be made through an in-kind contribution by the Association of the monetary compensation claims provided by the Company or its subsidiaries to Eligible Employees as a special incentive for the grant of restricted stock and contributed by the Eligible Employees to the Association. To eliminate arbitrariness, the disposal price has been set at 1,031 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 6, 2026, the business day immediately preceding the date of the Board of Directors' resolution regarding the Disposal. Because this is the market price immediately preceding the date of the Board of Directors' resolution and there are no special circumstances indicating that the most recent market price cannot be relied upon, the Company believes that the disposal price reasonably reflects the Company's corporate value and does not constitute an especially advantageous price to the Association.

The percentage deviation of the above disposal price from the average closing price of the Company's common stock over each of the following periods is as set forth below (rounded to two decimal places; the same applies to the percentage deviations below).

Period	Average closing price (rounded down to the nearest yen)	Deviation rate
1 month (July 7, 2026 to August 6, 2026)	974 yen	5.53%
3 months (May 7, 2026 to August 6, 2026)	910 yen	11.74%
6 months (February 9, 2026 to August 6, 2026)	906 yen	12.12%

The Company's Audit and Supervisory Committee (comprising four Outside Directors) has expressed the opinion that, taking into consideration the purpose of granting incentives to Eligible Employees and the fact that the disposal price is the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors' resolution, the process by which the Company determined that the disposal price does not constitute an especially advantageous price to the Association, the allottee, was reasonable and that the determination was lawful.

4. Matters Relating to Procedures under the Code of Corporate Conduct

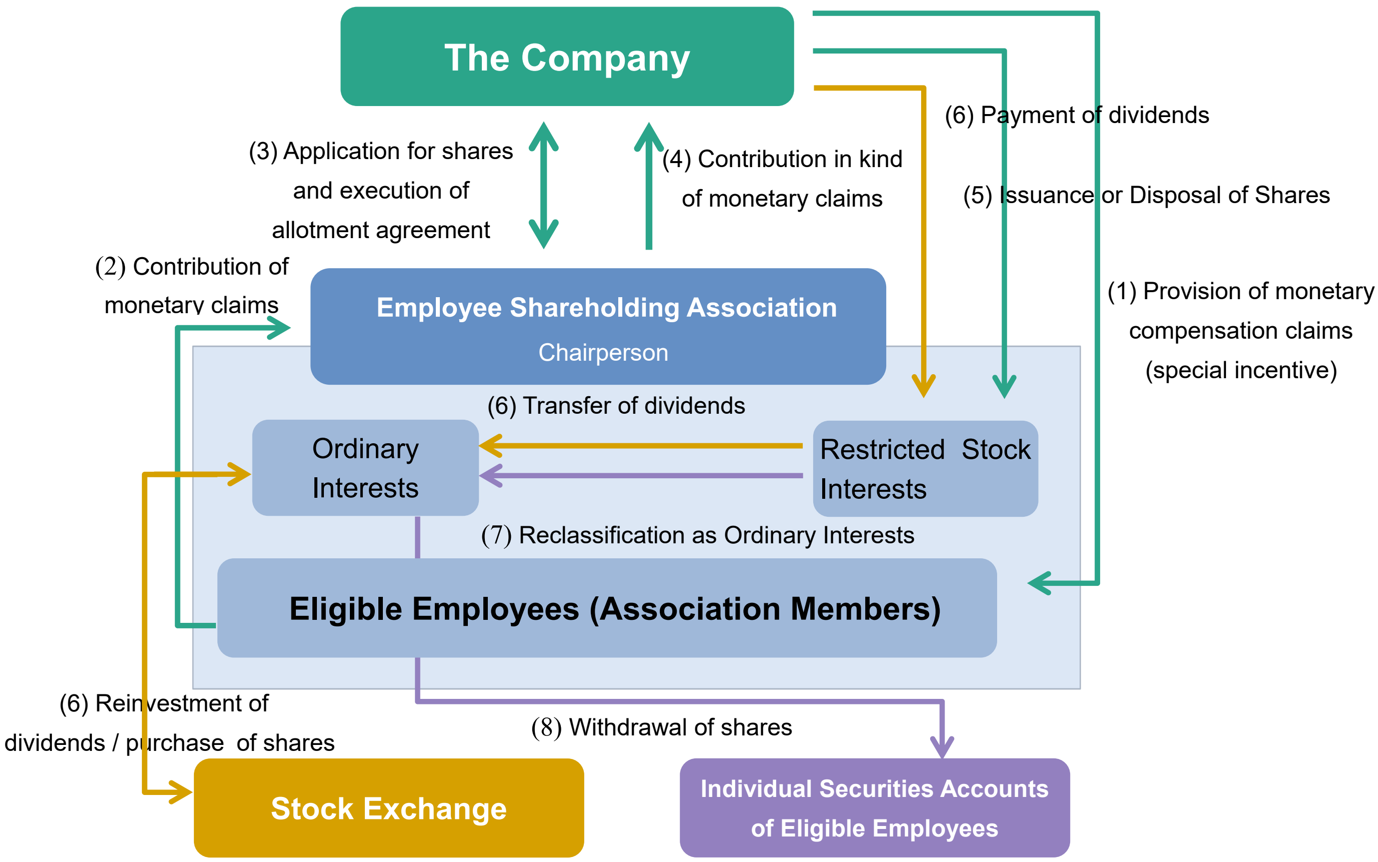
The Disposal does not require the Company to obtain an opinion from an independent third party or to implement procedures to confirm shareholders' intent under Rule 432 of the Securities Listing Regulations of the Tokyo Stock Exchange because (i) the dilution ratio is less than 25% and (ii) the Disposal does not involve a change in the controlling shareholder.

(Reference)

Mechanism of the Plan

① The Company or a subsidiary provides each Eligible Employee with a monetary compensation claim as a special incentive for the grant of restricted stock.
② Each Eligible Employee contributes the monetary compensation claim received from the Company or a subsidiary to the Association.
③ The Association submits a share subscription application to the Company and enters into the Allotment Agreement with the Company.
④ The Association makes an in-kind contribution to the Company, in a lump sum, of the monetary compensation claims contributed by the Eligible Employees.
⑤ The Company allots the Allotted Shares to the Association.
⑥ Dividends are paid on the Allotted Shares during the Transfer Restriction Period, transferred to the Ordinary Interests, and reinvested.
⑦ After expiration of the Transfer Restriction Period, in accordance with its bylaws, the Association reclassifies the relevant portion of the Restricted Stock Interests corresponding to the Allotted Shares for which the Transfer Restrictions have been lifted as the relevant Eligible Employee's Ordinary Interests.
⑧ After the reclassification described in (7) above, Eligible Employees may withdraw the Allotted Shares to their individual securities accounts in accordance with the Association's bylaws.

Scheme Diagram



※ Regarding item (1), "Provision of monetary compensation claims (special incentive)," in the diagram above, monetary compensation claims (special incentive) for employees of subsidiaries are provided by the relevant subsidiary.

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