

## **Notice Regarding Completion of Disposal of Treasury Stock through Third-Party Allotment**

August 25, 2025

Company name: ZERO CO., LTD. Code No: 9028 (Tokyo Stock Exchange Standard Section)  
Representative: CEO & President - Toshihiro Takahashi  
Contact for Inquiries: Corporate Officer, General Manager of Corporate Strategy Division -  
Takashi Date  
Telephone: +81-44-520-0106

With regard to the disposal of treasury stock through third-party allotment, as resolved at the Board of Directors meeting held on August 7, 2025, the procedures have been completed as of today, as outlined below.

### Outline of Disposal of Treasury Stock

1. Number of Shares Disposed: 295,400 shares of common stock
2. Disposal Price: 3,380 yen per share
3. Total Disposal Value: 998,452,000 yen
4. Method of Disposal: Disposal through third-party allotment
5. Allottee:  
Four directors of the Company (excluding those who also serve as executive officers of the parent company and outside directors) 210,400 shares,  
One auditor of the Company (excluding outside auditors) 15,000 shares,  
Seven corporate officers of the Company 70,000 shares (Note 1, Note 2)
6. Disposal Date: August 25, 2025 (Monday)
7. Number of Treasury Shares after Disposal: 155,482 shares

(Note 1) The formal allottee of this disposal of treasury stock is Custody Bank of Japan, Ltd. (Trust Account E). Trust Account E is a trust account established by a trust agreement concluded between the Company (as trustor) and Mizuho Trust & Banking Co., Ltd. (as trustee, with Custody Bank of Japan, Ltd. as re-trustee). On the other hand, as this disposal of treasury stock is conducted under the scheme for the allocation of shares to Directors, etc., it is, in substance, equivalent to the allocation of shares to Directors, etc. as compensation for services rendered to the Company and its subsidiaries; therefore, Directors, etc. are described as the actual allottees.

(Note 2) Under this scheme, Directors, etc. are granted points based on their positions, and when certain conditions are fulfilled and the entitlement is acquired, shares of the Company and/or an amount of money equivalent to the market value of such shares (hereinafter referred to as “the Company’s shares, etc.”) corresponding to the granted points will be delivered. Therefore, the above number of shares represents the maximum number, and the actual number of the Company’s shares, etc. delivered to Directors, etc. will vary depending on their positions and other factors.