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September 24, 2026

To whom it may concern:

Company name:	Pasona Group Inc.
Representative:	Hirotaka Wakamoto, Representative Director, Chairperson and CEO (Security code:2168; TSE Prime Market)
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Notice Regarding Disposal of Treasury Shares as Restricted Stock Compensation

Pasona Group Inc. (the "Company") hereby announces that, at a meeting of the Board of Directors held on September 24, 2026 (the "Allotment Resolution Date"), it resolved to dispose of treasury shares (the "Treasury Share Disposal" or "Disposal") under its restricted stock incentive plan (the "Plan"), as described below.

1. Overview of the Disposal

(1)	Disposal Date	October 23, 2026
(2)	Class and Number of Shares to be Disposed of	26,000 shares of common stock of the Company
(3)	Disposal Price	¥1,556 per share
(4)	Total Disposal Amount	¥40,456,000
(5)	Allottees, Number of Allottees, and Number of Shares to be Allotted	6,400 shares for five (5) Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members) 12,500 shares for five (5) Directors who are Audit and Supervisory Committee Members 7,100 shares for six (6) Executive Officers who do not concurrently serve as a Director of the Company

2. Purpose and Reason for the Disposal

At the Board of Directors meeting held on July 15, 2025, the Company resolved to introduce the Plan as a new remuneration plan for Directors of the Company (including Directors who are Audit and Supervisory Committee Members and Outside Directors; the “Eligible Directors”) and Executive Officers who do not concurrently serve as a Director (collectively, the “Eligible Directors, etc.”) for the purpose of providing incentives to achieve the sustainable enhancement of the Company’s corporate value and further promoting the sharing of value with the Company’s shareholders.

At the 18th Annual General Meeting of Shareholders held on August 22, 2025, the Company resolved that compensation granted to Eligible Directors under the Plan shall be in the form of either the Company’s common stock or monetary compensation claims provided as in-kind assets to acquire the Company’s common stock. The total amount of the Company’s common stock or monetary compensation claims granted under the Plan to Directors who are not Audit and Supervisory Committee Members shall be limited to an annual maximum of ¥300 million, which is within the framework for monetary

compensation (not exceeding ¥600 million annually, of which up to ¥50 million annually is for Outside Directors, but excluding employee salaries paid to Directors who concurrently serve as employees) as approved at the 10th Annual General Meeting of Shareholders held on August 18, 2017. Of the ¥300 million annual limit, the portion for Outside Directors shall be limited to ¥25 million annually. This also excludes employee salaries paid to Directors who concurrently serve as employees. The total amount of the Company's common stock or monetary compensation claims granted to Directors who are Audit and Supervisory Committee Members shall be limited to an annual maximum of ¥100 million. This amount is within the framework for monetary compensation (not exceeding ¥200 million annually) approved at the 18th Annual General Meeting of Shareholders held on August 22, 2025. The total number of shares of common stock newly issued or disposed of by the Company to Directors who are not Audit and Supervisory Committee Members shall not exceed 150,000 shares per year. Of this amount, the portion for Outside Directors shall not exceed 12,500 shares per year. The total number of shares of common stock newly issued or disposed of by the Company to Directors who are Audit and Supervisory Committee Members shall not exceed 50,000 shares per year. The transfer restriction period for restricted stock shall extend from the date of allotment under the restricted stock allotment agreement to be concluded between the Company and the Eligible Directors, until immediately after the Eligible Directors resign or retire from the position predetermined by the Company's Board of Directors among the officer or employee positions of the Company or its affiliates.
An outline of the Plan is provided below.

Outline of the Plan

The Plan allows the Company to issue or dispose of shares of its common stock to Eligible Directors, etc. without requiring payment in cash or contribution of in-kind assets by the Eligible Directors, as compensation, etc. ("Allotment Without Contribution"). Alternatively, the Company may provide monetary compensation claims as compensation, etc. to Eligible Directors, etc. who shall then contribute the entire amount of such monetary compensation claims as in-kind assets and who, in return, receive issuance or disposition of the Company's common stock ("Allotment Through In-kind Contribution of monetary compensation claims"). Under the Plan, issuance or disposal of the Company's common stock to Eligible Directors, etc. shall be carried out through one of the above methods. At the time of such issuance or disposal, the Company shall enter into a restricted stock allotment agreement with the Eligible Directors, etc. The contents of the agreement shall include that (i) Eligible Directors, etc. shall be prohibited, for a fixed period, from transferring to third parties, creating security interests on, or otherwise disposing of the shares of the Company's common stock allotted to them under the restricted stock allotment agreement, and (ii) if certain events occur, the Company shall acquire such shares of common stock without compensation.
In the event of an allotment to the Eligible Directors through Allotment Without Contribution, the Director shall not be required to make any payment in the form of monetary compensation claims as in-kind contributions when receiving the issuance or disposal of the Company's common shares. In this case, the amount per share of the Company's common stock shall be calculated at the Board of Directors meeting 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 each board resolution (or the closing price of the most recent prior trade if no trade was concluded on that day), and the amount shall be used as the per-share price for the issuance or disposal of the Company's common stock.
Furthermore, if the allocation to the Eligible Directors, etc. is made through an Allotment Through In-kind Contribution of monetary compensation claims, the Eligible Directors, etc. shall be required to pay the entirety of monetary compensation claims granted by the Company under the Plan as in-kind contribution assets and shall receive the issuance or disposal of the Company's common stock. The payment amount per share will be determined at the Board of Directors meeting 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 each board resolution (or the closing price of the most recent prior trade if no trade was concluded on that day), ensuring that the amount is not particularly advantageous to the Eligible Directors, etc. subscribing to the common stock.
At this time, taking into consideration the objectives of the Plan, the Company's business condition, the scope of

responsibilities of each Eligible Directors, etc. and other relevant factors, and with the aim of further increasing their motivation, the Company has decided to grant monetary compensation claims totaling ¥40,456,000 (the “Monetary Claims”) and to allot a total of 26,000 shares of its common stock to the sixteen (16) Eligible Directors, etc.

In the Treasury Share Disposal, the sixteen (16) Eligible Directors, etc. who are the planned allottees will, based on the Plan, contribute in kind the full amount of the monetary compensation claims to the Company, in exchange for the disposal to them of the Company’s common shares (the “Allotted Shares”). The key terms of the restricted stock allotment agreement (the “Allotment Agreement”) to be entered into between the Company and each of the Eligible Directors etc. for the Treasury Share Disposal are outlined in Section 3 below.

3. Outline of the Allotment Agreement

(1) Transfer restriction period

The transfer restriction period shall commence on October 23, 2026 (the “Payment Date”) and continue until the time immediately after either of the following events applicable to the relevant Eligible Director, etc.:

(i) the Eligible Directors, etc. resign or retire from all positions as a Director, Executive Officer, employee or other officer or employee of the Company or any of its affiliates; or

(ii) the Eligible Directors, etc., upon assuming office as a director or audit & supervisory board member of a listed affiliate of the Company, resign or retire from all positions as a Director, Executive Officer, employee or other officer or employee of the Company or any of its affiliates.

(2) Conditions for the lifting the transfer restrictions

The transfer restrictions on all of the Allotted Shares shall be lifted upon the expiration of the Transfer Restriction Period, provided that the Eligible Directors, etc. have continuously held any position as a Director, Executive Officer, employee or other officer or employee of the Company or any of its affiliates throughout the period from the commencement date of duties, meaning the date of the Annual General Meeting of Shareholders for the fiscal year immediately preceding the fiscal year in which the Payment Date falls, until immediately before the conclusion of the first Annual General Meeting of Shareholders held thereafter (the “Service Provision Period”).

For an Executive Officer who does not concurrently serve as a Director, the Service Provision Period shall instead mean the period from September 1 of the year in which the Payment Date falls through August 31 of the following year. The same shall apply hereinafter.

(3) Treatment when the Eligible Directors, etc. resign or retire during the Service Provision Period due to the expiration of the term of office, reaching of mandatory retirement age, or other legitimate reasons

(i) Timing of the lifting of transfer restrictions

If the Eligible Directors, etc. (i) resign or retire from any position as a Director, Executive Officer, employee, or similar role at the Company or any of its affiliates due to the expiration of a term of office, death, mandatory retirement, or other valid reasons (excluding those due to personal reasons; the same shall apply) or (ii) if such director or other relevant person resign or retire from any position as a Director, Executive Officer, or employee of the Company or its affiliates upon assuming the position of Director or Auditor of an affiliate of the Company that is listed on a stock exchange, the transfer restrictions shall be lifted immediately upon the resignation or retirement of such Director or other relevant person (provided, however, that in the case of resignation or retirement due to death, the restrictions shall be lifted at a time separately determined by the Board of Directors of the Company).

(ii) Number of shares subject to the lifting of transfer restrictions

The number of Allotted Shares for which transfer restrictions shall be lifted is calculated by multiplying the number of Allotted Shares held by the Eligible Directors, etc. at the time of resignation or retirement as specified in (i) above by the number obtained by dividing the number of months from the month including the Allotment Resolution Date (provided, however, that in the case of an Executive Officer who does not concurrently serve as a Director, this shall be deemed to be September of the year that includes the payment date) through the month including the date of resignation or retirement of the Eligible Directors, etc. by the number of months of the Service Provision Period (12) (provided, however, that if the result exceeds 1, it is deemed to be 1; any fractional shares less than one trading unit resulting from the calculation shall be rounded down).

(4) Acquisition without compensation by the Company

If the Eligible Directors, etc. commit any act in violation of laws or regulations during the transfer restriction period or otherwise fall under certain grounds stipulated in the Allotment Agreement, the Company shall automatically acquire without compensation all of the Allotted Shares held by the Eligible Directors, etc. Furthermore, upon the expiration of the transfer restriction period or upon the lifting of transfer restrictions as prescribed in (3) above, the Company shall automatically acquire without compensation any Allotted Shares for which the transfer restrictions will not be lifted.

(5) Treatment in organizational restructuring, etc.

If, during the transfer restriction period, matters relating to a merger agreement under which the Company will cease to exist, a share exchange agreement or share transfer plan under which the Company will become a wholly owned subsidiary, or other organizational restructuring, etc. are approved at an Annual General Meeting of Shareholders of the Company (or by a resolution of the Board of Directors if shareholder approval is not required for such organizational restructuring, etc.), then, pursuant to a resolution of the Board of Directors, the transfer restrictions shall be lifted immediately prior to the business day preceding the effective date of such organizational restructuring, etc. with respect to the number of Allotted Shares calculated by multiplying the number of Allotted Shares held at that time by the number obtained by dividing the number of months from the month including the Allotment Resolution Date (provided, however, that in the case of an Executive Officer who does not concurrently serve as a Director, this shall be deemed to be September of the year that includes the payment date) through the month including the date of such approval by the number of months of the Service Provision Period (12) (if the result exceeds 1, it is deemed to be 1; any fractional shares less than one trading unit resulting from the calculation shall be rounded down). Immediately after the transfer restrictions are lifted, the Company shall automatically acquire without compensation all Allotted Shares for which the transfer restrictions have not been lifted.

(6) Management of shares

During the transfer restriction period, the Allotted Shares will be managed in a dedicated account opened by each of the Eligible Directors, etc. at Nomura Securities Co., Ltd., in order to ensure that the Eligible Directors, etc. cannot transfer, create a security interest over, or otherwise dispose of such shares. To secure the effectiveness of the transfer restrictions, etc. on the Allotted Shares, the Company has entered into an agreement with Nomura Securities Co., Ltd. concerning the management of the accounts in which the Allotted Shares are held by each Eligible Directors, etc. Each Eligible Director, etc. will consent to the terms governing the management of such accounts.

4. Basis and Specific Details of the Calculation of the Payment Amount

The Treasury Share Disposal made to the planned allottees will be carried out as a contribution in kind, using the monetary compensation claims granted as restricted stock compensation for the Company's 20th fiscal year, based on the Plan. To eliminate arbitrariness in determining the disposal price, the price has been set at ¥1,556, which was the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on September 18, 2026 (the business day immediately preceding the date of the resolution of the Board of Directors). As this reflects the market price immediately prior to the resolution of the Board of Directors, the Company considers it to be reasonable and not particularly favorable to the allottees.