

June 24, 2026

Company Name: Premium Group Co., Ltd.
 Name of Representative: Yohichi Shibata, Representative
 Director, President and CEO
 (Securities Code: 7199, TSE Prime Market)
 Inquiries: Tomohiro Kanazawa, Director,
 Executive Officer and CFO
 (Telephone: +81-3-5114-5701)

Notice Concerning Disposal of Treasury Shares as Restricted Share Awards

At the Board of Directors meeting held on June 24, 2026, the Company resolved to dispose of treasury shares as restricted share awards (hereinafter referred to as the "Disposal of Treasury Shares"), as described below.

Description

1. Overview of the Disposal

(1)	Disposal date	July 23, 2026
(2)	Class and number of shares to be disposed of	160,000 shares of the Company's common stock
(3)	Disposal price	1,938 yen per share
(4)	Total disposal amount	310,080,000 yen
(5)	Allottees of shares, their number, and the number of shares to be allotted	Directors of the Company (excluding Outside Directors): 3 persons, 75,000 shares; Executive Officers under mandate contracts who do not concurrently serve as Directors of the Company: 10 persons, 85,000 shares * (*of which 75,000 shares are subject to performance conditions, and 10,000 shares are not subject to performance conditions)
(6)	Other	A Current Report has been filed in accordance with the Financial Instruments and Exchange Act regarding this disposal of treasury shares.

2. Purpose and Reasons for the Disposal

At the Board of Directors meeting held on May 26, 2026, the Company resolved, subject to approval at the 11th Ordinary General Meeting of Shareholders held on June 24, 2026 (hereinafter referred to as the "General Meeting of Shareholders"), to revise the existing restricted share award system for Directors (excluding Outside Directors; hereinafter referred to as "Eligible Directors") to allow for the addition of performance conditions, to revise the compensation framework, and to make necessary revisions to enable the granting of restricted shares without requiring the contribution of monetary claims as property contributed in kind, all with the aim of providing incentives for the sustainable improvement of the Company's corporate value and further enhancing the management team's commitment to achieving performance targets (hereinafter, the revised restricted share award system is referred to as the "System"). In addition, in connection with the Board of Directors resolution, the Company decided to introduce a restricted share award system similar to the System for Executive Officers who do not concurrently serve as Directors (hereinafter referred to as "Eligible Executive Officers"; Eligible Directors and Eligible Executive Officers are collectively referred to as "Eligible Recipients"), subject to the approval of the proposal regarding the System at the General Meeting of Shareholders. At the General Meeting of Shareholders, approval was granted regarding the System, including: (1) the ability to

add performance conditions to the restricted share award system; (2) that compensation paid to Eligible Directors may be in the form of (i) the Company's common stock or (ii) monetary claims as property contributed in kind for the acquisition of the Company's common stock; (3) that the total amount of the Company's common stock or monetary claims paid as compensation to Eligible Directors under the System shall be within 500 million yen per year, and the total number of the Company's common stock to be issued or disposed of to Eligible Directors shall be within 150,000 shares per year; and (4) that the transfer restriction period for the restricted shares shall be from the date of allotment of the Company's common stock under the restricted share allotment agreement concluded between the Company and the Eligible Director until the time immediately following the Eligible Director's retirement or resignation from the position of officer or employee of the Company or its subsidiaries as predetermined by the Company's Board of Directors.

The overview of the System is as follows.

[Overview of the System]

Under the System, the Company issues or disposes of its common stock to Eligible Directors either by a method that does not require the contribution of monetary claims as property contributed in kind (hereinafter referred to as "Gratuitous Allotment") or by a method where the Company pays monetary claims as compensation and the Eligible Director contributes all of such monetary claims as property contributed in kind to receive the issuance or disposal of the Company's common stock (hereinafter referred to as "Allotment with Contribution in Kind"). For Eligible Recipients other than Eligible Directors, the Company issues or disposes of its common stock through Allotment with Contribution in Kind.

In making such issuance or disposal, the Company will conclude a restricted share allotment agreement with the Eligible Recipient, which will include provisions such as: (1) a prohibition on the Eligible Recipient from transferring, creating a security interest in, or otherwise disposing of the Company's common stock allotted under the restricted share allotment agreement for a certain period; and (2) the Company's right to acquire such common stock without consideration upon the occurrence of certain events.

When the allotment to an Eligible Director is made through Gratuitous Allotment, the amount per share of the Company's common stock shall be calculated 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 of Directors resolution (or the closing price on the most recent trading day prior thereto if no transaction is concluded on that day).

When the allotment to an Eligible Recipient is made through Allotment with Contribution in Kind, the Eligible Recipient shall pay all of the monetary claims provided by the Company under the System as property contributed in kind to receive the issuance or disposal of the Company's common stock. The payment 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 each Board of Directors resolution (or the closing price on the most recent trading day prior thereto if no transaction is concluded on that day), within a range that is not particularly advantageous to the Eligible Recipient subscribing to such common stock.

This time, following consultation with the Nomination and Compensation Committee, and comprehensively considering the purpose of the System, the Company's business environment and performance, the scope of responsibilities of each Eligible Recipient, and the importance of their roles in future business expansion, the Company has decided to grant a total of 145,350,000 yen in monetary claims to Eligible Directors and a total of 164,730,000 yen in monetary claims to Eligible Executive Officers (hereinafter referred to as the "Monetary Claims") to enhance their motivation and contribution toward improving corporate value. Based on the contribution in kind of these Monetary Claims, the Company will dispose of 160,000 shares of common stock in total, consisting of 75,000 shares to Eligible Directors and 85,000 shares to Eligible Executive Officers. Of these, a portion of the restricted shares granted to Eligible Directors and Eligible Executive Officers is subject to the achievement of certain performance targets for the lifting of transfer restrictions. Specifically, they consist of Restricted Share Awards I, which have a performance condition that profit before tax as stated in the consolidated statement of income for the fiscal year ending March 31, 2027, must be 100% or more of the previous year's level, and Restricted Share Awards II, which have a performance

condition that the target for profit before tax for the fiscal year ending March 31, 2027, as predetermined by the Company's Board of Directors, must be achieved.

The breakdown is as follows.

- Performance-linked share awards

Monetary claims: Total 290,700,000 yen

(of which 145,350,000 yen for Eligible Directors and 145,350,000 yen for Eligible Executive Officers)

Common stock: Total 150,000 shares

(of which 75,000 shares for Eligible Directors and 75,000 shares for Eligible Executive Officers)

Of which, Restricted share awards I: Monetary claims: Total 96,900,000 yen

(of which 48,450,000 yen for Eligible Directors and 48,450,000 yen for Eligible Executive Officers)

Common stock: Total 50,000 shares

(of which 25,000 shares for Eligible Directors and 25,000 shares for Eligible Executive Officers)

Of which, Restricted share awards II: Monetary claims: Total 193,800,000 yen

(of which 96,900,000 yen for Eligible Directors and 96,900,000 yen for Eligible Executive Officers)

Common stock: Total 100,000 shares

(of which 50,000 shares for Eligible Directors and 50,000 shares for Eligible Executive Officers)

- Non-performance-linked share awards

Monetary claims: Total 19,380,000 yen, Common stock: Total 10,000 shares

In this disposal of treasury shares, based on the System, the 13 allottees will pay all of the monetary claims to the Company as property contributed in kind and will receive the disposal of the Company's common stock. The outline of the allotment agreement (hereinafter referred to as the "Allotment Agreement"; the Company's common stock allotted under the Allotment Agreement is hereinafter referred to as the "Allotted Shares") to be concluded between the Company and the allottees in this disposal of treasury shares is as described in 3. below.

3. Outline of the Allotment Agreement

(1) Transfer restriction period

(i) Performance-Linked Shares

During the period from July 23, 2026 (hereinafter referred to as the "Disposal Date") until the time immediately following the time when the allottee resigns or retires from any of the positions of Director, Executive Officer, Executive Officer who does not concurrently serve as Director, Audit & Supervisory Board Member, employee (including non-regular employees), advisor, consultant, or any other equivalent position of the Company or its subsidiaries (hereinafter, these positions held by the allottee during the transfer restriction period are referred to as the "Positions Related to Service") or until the time when the Company's semi-annual securities report for the fiscal year to which the Disposal Date belongs is submitted, whichever is later (hereinafter referred to as the "Transfer Restriction Period (Performance-linked)"), the allottee may not transfer, create a security interest in, or otherwise dispose of the Allotted Shares.

(ii) Non-Performance-Linked Shares

During the period from the Disposal Date until July 22, 2031, or until the time when the Company's semi-annual securities report for the fiscal year to which the Disposal Date belongs is submitted, whichever is later (hereinafter referred to as the "Restricted Period (Non-Performance-Linked)," and collectively with the "Restricted Period (Performance-Linked)" as the "Restricted Period"), the Allotted Shares may not be transferred, pledged, or otherwise disposed of.

(2) Conditions for Lifting Transfer Restrictions

(i) Performance-Linked Shares

For Eligible Directors, the condition is that they have continuously held any of the positions related to the provision of services during the period from the Disposal Date until immediately before the conclusion of the first Annual General Meeting of Shareholders thereafter; for Eligible Executive Officers, the condition is that they have continuously held any of the positions related to the provision of services during the period from the Disposal Date until the first expiration date of their term of office thereafter (for the avoidance of doubt, if the term of office of the Allottee is extended during the term, the expiration date of the extended term) (hereinafter referred to as the "Service Period (Performance-Linked)"). Furthermore, on the condition that the following performance targets predetermined by the Company's Board of Directors are achieved, the Company shall lift the transfer restrictions on all of the Allotted Shares at the expiration of the Restricted Period (Performance-Linked).

<<Performance Targets>>

Restricted Share Awards I: Profit before tax for the fiscal year ending March 31, 2027, shall be 100% or more of the previous year's level.

Restricted Share Awards II: Achievement of the profit before tax target for the fiscal year ending March 31, 2027, as predetermined by the Company's Board of Directors.

(ii) Non-Performance-Linked Shares

On the condition that the Allottee has continuously held any of the positions related to the provision of services during the Restricted Period (Non-Performance-Linked), the Company shall lift the transfer restrictions on all of the Allotted Shares at the expiration of the Restricted Period (Non-Performance-Linked) (hereinafter collectively referred to as the "Service Period" with the "Service Period (Performance-Linked)").

(3) Treatment in the event that an Allottee retires or resigns due to expiration of term of office, mandatory retirement, or other justifiable reason during the Service Period

(i) Timing of Lifting Transfer Restrictions

a. Performance-Linked Shares

In the event that an Allottee retires or resigns from any of the positions related to the provision of services due to expiration of term of office, mandatory retirement, or other justifiable reason (including retirement or resignation due to death), the Company shall lift the transfer restrictions at the time the Restricted Period (Performance-Linked) expires.

b. Non-Performance-Linked Shares

In the event that an eligible Executive Officer retires or resigns from any of the positions related to the provision of services due to expiration of term of office, mandatory retirement, or other justifiable reason (including retirement or resignation due to death), the Company shall lift the transfer restrictions immediately after such retirement or resignation.

(ii) Number of Shares Subject to Lifting of Transfer Restrictions

a. Performance-Linked Shares

The number of shares shall be the number of Allotted Shares held by the Allottee at the time of such retirement or resignation as defined in (i), multiplied by the number of months from the month including the Disposal Date to the month including the date of such retirement or resignation, divided by 12 (if the result exceeds 1, it shall be 1) (provided, however, that any fraction of less than one share resulting from the calculation shall be rounded down).

b. Non-Performance-Linked Shares

The number of shares shall be the number of Allotted Shares held by the Allottee at the time of such retirement or resignation as defined in (i), multiplied by the number of months from the month including the Disposal Date to the month including the date of such retirement or resignation, divided by the number of months related to the Restricted Period (Non-Performance-Linked) (if the result exceeds 1, it shall be 1) (provided, however, that any fraction of less than one share resulting from the calculation shall be rounded down).

(4) Free Acquisition and Return of Profits by the Company

(i) Performance-Linked Shares

The Company shall, as a matter of course, acquire without contribution the Allotted Shares for which the transfer restrictions have not been lifted at the time of the expiration of the Restriction Period (Performance-Linked). Furthermore, if, during the Restriction Period (Performance-Linked), an Allottee (i) is sentenced to imprisonment or a heavier punishment, (ii) files for the commencement of bankruptcy proceedings, civil rehabilitation proceedings, or other similar proceedings, (iii) is subject to a petition for seizure, provisional seizure, provisional disposition, compulsory execution, or auction, or is subject to a disposition for failure to pay taxes or public dues, (iv) resigns or retires from any position as a director, executive officer, executive officer not concurrently serving as a director, corporate auditor, employee, advisor, or consultant of the Company or its subsidiaries without justifiable reason, and loses eligibility for the Restricted Share Award System, or (v) is found by the Company's Board of Directors to have violated laws and regulations, the Company's internal rules, or the Allotment Agreement in any material respect, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution.

In addition, if, during the Restriction Period (Performance-Linked), (i) an Allottee engages in business that competes with the business of the Company Group without the Company's prior consent, or (ii) the Company's Board of Directors determines that it is appropriate for the Company to acquire all of the Allotted Shares for any other reason, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution upon written notice to the Allottee.

Notwithstanding the foregoing, even if the performance conditions are not met, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution at the time immediately after it becomes clear that the performance conditions will not be met.

Even after the transfer restrictions have been lifted, if the Company's Board of Directors finds that the Allottee's conduct during the Restriction Period (Performance-Linked) violated laws and regulations, the Company's internal rules, or the Allotment Agreement in any material respect, or if it is discovered that the Allottee falls under certain other grounds stipulated in the Allotment Agreement, and the Board of Directors determines that it is appropriate to have the Allottee return the Allotted Shares for which the transfer restrictions have been lifted, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution. If the Allottee is unable to return all of the Allotted Shares, the Company may, based on a resolution of the Board of Directors, demand that the Allottee return an amount equivalent to the profit obtained by the Allottee from the Allotted Shares, or impose other reasonable alternative measures in lieu of the return of the Allotted Shares.

(ii) Non-Performance-Linked Shares

The Company shall, as a matter of course, acquire without contribution the Allotted Shares for which the transfer restrictions have not been lifted at the time of the expiration of the Restriction Period (Non-Performance-Linked). Furthermore, if, during the Restriction Period (Non-Performance-Linked), an Eligible Executive Officer (i) is sentenced to imprisonment or a heavier punishment, (ii) files for the commencement of bankruptcy proceedings, civil rehabilitation proceedings, or other similar

proceedings, (iii) is subject to a petition for seizure, provisional seizure, provisional disposition, compulsory execution, or auction, or is subject to a disposition for failure to pay taxes or public dues, (iv) resigns or retires from any position as a director, executive officer, executive officer not concurrently serving as a director, corporate auditor, employee, advisor, or consultant of the Company or its subsidiaries without justifiable reason, and loses eligibility for the Restricted Share Award System, or (v) is found by the Company's Board of Directors to have violated laws and regulations, the Company's internal rules, or the Allotment Agreement in any material respect, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution.

In addition, if, during the Restriction Period (Non-Performance-Linked), (i) an Eligible Executive Officer engages in business that competes with the business of the Company Group without the Company's prior consent, or (ii) the Company's Board of Directors determines that it is appropriate for the Company to acquire all of the Allotted Shares for any other reason, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution upon written notice to the Eligible Executive Officer.

Even after the transfer restrictions have been lifted, if the Company's Board of Directors finds that the Eligible Executive Officer's conduct during the Restriction Period (Non-Performance-Linked) violated laws and regulations, the Company's internal rules, or the Allotment Agreement in any material respect, or if it is discovered that the Eligible Executive Officer falls under certain other grounds stipulated in the Allotment Agreement, and the Board of Directors determines that it is appropriate to have the Eligible Executive Officer return the Allotted Shares for which the transfer restrictions have been lifted, the Company shall, as a matter of course, acquire all of the Allotted Shares without contribution. If the Eligible Executive Officer is unable to return all of the Allotted Shares, the Company may, based on a resolution of the Board of Directors, demand that the Eligible Executive Officer return an amount equivalent to the profit obtained by the Eligible Executive Officer from the Allotted Shares, or impose other reasonable alternative measures in lieu of the return of the Allotted Shares.

(5) Treatment in Organizational Restructuring, etc.

(i) Performance-Linked Shares

If, during the Restriction Period (Performance-Linked), a merger agreement in which the Company becomes a disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other matters concerning organizational restructuring, etc., are approved at the Company's General Meeting of Shareholders (or by the Company's Board of Directors if approval by the General Meeting of Shareholders is not required for such organizational restructuring, etc.), the Company shall, by resolution of the Board of Directors, lift the transfer restrictions on the number of Allotted Shares calculated by multiplying the number of Allotted Shares held at that time by the number of months from the month including the Disposal Date to the month including the date of such approval, divided by the number of months related to the Service Period (Performance-Linked) (12) (if the result exceeds 1, it shall be 1) (any fraction of less than one share resulting from the calculation shall be rounded down), as of the time immediately preceding the business day prior to the effective date of the organizational restructuring, etc., provided that the performance targets are achieved. Furthermore, immediately after the transfer restrictions are lifted, the Company shall, as a matter of course, acquire without contribution all of the Allotted Shares for which the transfer restrictions have not been lifted.

(ii) Non-Performance-Linked Shares

If, during the Restriction Period (Non-Performance-Linked), a merger agreement in which the Company becomes a disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other matters concerning organizational restructuring, etc., are approved at the Company's General Meeting of Shareholders (or by the Company's Board of Directors if approval by the General Meeting of Shareholders is not required for such organizational restructuring, etc.), the Company shall, by resolution of the Board of Directors, lift the transfer restrictions on the number of Allotted Shares calculated by multiplying the number of Allotted Shares held at that time by the number of

months from the month including the Disposal Date to the month including the date of such approval, divided by the number of months related to the Restriction Period (Non-Performance-Linked) (if the result exceeds 1, it shall be 1) (any fraction of less than one share resulting from the calculation shall be rounded down), as of the time immediately preceding the business day prior to the effective date of the organizational restructuring, etc. Furthermore, immediately after the transfer restrictions are lifted, the Company shall, as a matter of course, acquire without contribution all of the Allotted Shares for which the transfer restrictions have not been lifted.

(6) Management of Shares

The allotted shares shall be managed in a dedicated account opened by the allottee at Nomura Securities Co., Ltd. during the restricted period so that they cannot be transferred, pledged as collateral, or otherwise disposed of during the restricted period. To ensure the effectiveness of the transfer restrictions and other terms regarding the allotted shares, the Company has entered into an agreement with Nomura Securities Co., Ltd. in connection with the management of the accounts for the allotted shares held by each allottee. In addition, the allottees shall agree to the details of the management of such accounts.

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

This disposal of treasury shares to the allottees is conducted using monetary claims granted as restricted share awards of the Company under this system as the contributed assets. The disposal price is set at 1,938 yen, which is the closing price of the Company's common stock on the Prime Market of the Tokyo Stock Exchange on June 23, 2026 (the business day immediately preceding the date of the Board of Directors resolution), in order to eliminate arbitrariness. We believe this price is the market share price immediately preceding the date of the Board of Directors resolution and is reasonable, and does not constitute a particularly favorable price.