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December 5, 2025

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President and Representative Director  
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## **Notice Regarding the Introduction of the Employee Stock Ownership Plan (ESOP) Support Trust (Determination of Details)**

KATO WORKS CO., LTD. hereby announces that the details of the Employee Stock Ownership Plan (ESOP) trust (hereinafter, the “Plan”), whose introduction was resolved at the meeting of the Board of Directors held on September 5, 2025, were determined at the meeting of the Board of Directors held today.

The purpose of the Plan is to enhance the Company’s medium- to long-term corporate value by expanding employee welfare benefits, increasing employees’ awareness of the Company’s share price, and improving their motivation to work.

The trust agreement to be concluded with Resona Bank, Limited. in connection with the Plan is referred to as the “Trust Agreement,” and the trust to be established based on the Trust Agreement is referred to as the “Trust.”

The details are as follows.

### **1. Outline of the trust agreement**

#### **(1) Type of trust**

Specified money trust under single management (third-party beneficiary trust)

#### **(2) Purpose of trust**

To ensure a stable and continuous supply of the Company’s common stock to the Employee Shareholding Association and to enhance the welfare benefits for employees who meet the beneficiary requirements.

#### **(3) Trustor**

The Company

#### **(4) Trustee**

Resona Bank, Limited

Resona Bank, Limited will enter into a specified comprehensive trust agreement with Custody Bank of Japan, Ltd., which will serve as the re-trustee.

#### **(5) Beneficiaries**

Employees who are members of the Employee Shareholding Association and meet the beneficiary requirements

**(6) Date of trust agreement**

December 18, 2025

**(7) Trust period**

From December 18, 2025 to December 17, 2030 (scheduled)

**(8) Voting rights**

The trustee will exercise the voting rights of the Company's common stock in accordance with the instructions of the trust administrator, which reflect the voting results of the Employee Shareholding Association.

**2. Details of the company's shares to be acquired upon the establishment of the trust**

**(1) Type of shares to be acquired**

The Company's common stock

**(2) Total amount of shares to be acquired**

533,820,000 yen

**(3) Acquisition date of shares**

December 22, 2025

**(4) Method of acquiring shares**

Acquisition through a third-party allotment of the Company's treasury shares

End