Note: This document has been translated from the Japanese original for reference purposes only.
In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 10, 2026

To whom it may concern:

Company Name: TSUGAMI CORPORATION
Representative Director: Nobuhiro Watabe,
President and Representative Director
(Stock Code: 6101, Tokyo Stock Exchange Prime Market)
Contact: Hajime Oodaira, Executive Officer, Finance
(Tel: +81-3-3808-1711)

Notice of Completion of Payment for Disposal of Treasury Shares as Restricted Stock Compensation

TSUGAMI CORPORATION (the "Company") announces that payment procedures have been completed today for the disposal of the Company's treasury shares as restricted stock compensation, which was resolved at the meeting of the Board of Directors held on June 17, 2026. Details are as follows. For more information, please see the Notice of Disposal of Treasury Shares as Restricted Stock Compensation published on June 17, 2026.

1. Outline of the disposal of treasury stock

(1)	Payment date	July 10, 2026
(2)	Type and number of shares to be disposed of	Common stock of the Company 23,600 shares
(3)	Disposal value	7,380 yen per share
(4)	Total disposal amount	174,168,000 yen
(5)	Allottee	Director of the Company (※) 3 4,700 shares Executive Officer of the Company 19 18,900 shares ※ Excluding Directors who are Audit and Supervisory Committee members and Outside Directors