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October 31, 2025

Company Name :	Niterra Co., Ltd.
Name of representative:	Takeshi Kawai, President and COO
Securities Code :	5334
Markets:	TSE Prime Market, NSE Premier Market
Contact :	Tomoyuki Kamohara, General Manager Business Management Dept.

Notice Regarding Additional Contribution and Acquisition of Additional Shares
Related to the Performance-Linked Stock Remuneration System

Niterra Co., Ltd. (the "Company") hereby announces the decision to make an additional contribution of funds to, and the acquisition of additional Company's shares for, the performance-linked stock remuneration system (the "System") for Directors of the Company (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors) and Corporate Officers (excluding Employment-type Corporate Officers), as well as Employment-type Corporate Officers who hold employee status (collectively, "Directors, etc. ").

1. Outline and Purpose of the System

- (1) The System is similar to the performance-linked stock remuneration (Performance Share) system and the restricted stock remuneration (Restricted Stock) system in Europe and the United States, in which Directors etc. are granted shares of the Company and paid cash equivalent to the market value of Company's shares after conversion into cash (hereinafter referred to as "Granting, etc." of "Company's Shares, etc.") according to the position and the degree of achievement of performance targets, etc. set forth in the medium-term management plan, etc.
- (2) The System adopts a structure called a Board Incentive Plan Trust ("BIP Trust") and an Employee Stock Ownership Plan Trust (the "ESOP Trust"). The Company introduced the System as a highly transparent and objective incentive plan strongly linked to the Company's performance, aiming to enhance the motivation of Directors, etc. to contribute to enhancement of the Company's medium-to-long-term performance and corporate value, and to share interests with shareholders.
- (3) The Company received approval for the continuation and partial revision of the BIP Trust at the 125th Ordinary General Meeting of Shareholders held on June 25, 2025. Furthermore, the trust period for the ESOP Trust, which was scheduled to end on August 31, 2025, has been extended by five (5) years. In connection with the continuation of the BIP Trust and the ESOP Trust, the Company has decided to make an additional contribution to acquire additional Company's shares expected to be Granted, etc. to Directors, etc. during the System's covered period. For an outline of the System, please refer to the "Notice Concerning Introduction of Performance-Linked Remuneration System" dated May 9, 2017, the "Notice Concerning

Continuation and Partial Revision of Performance-Linked Stock Remuneration System for Directors, etc." dated May 23, 2025, the " Notice Concerning Introduction of Employee Stock Ownership Plan (ESOP) Trust" dated April 26, 2019, and the "Notice Concerning Extension of Employee Stock Ownership Plan (ESOP) Trust and Additional Contribution" dated July 16, 2021.

2. Overview of BIP Trust and ESOP Trust

(1) Type of Trust	Monetary trust other than a specified solely-administered monetary trust (Third-party benefit trust)
(2) Purpose of Trust	To grant incentives to Directors, etc.
(3) Trustor	The Company
(4) Trustee	Mitsubishi UFJ Trust and Banking Corporation (Joint trustee: The Master Trust Bank of Japan, Ltd.)
(5) Beneficiaries	Person(s) who meets requirements for Beneficiaries among Directors, etc.
(6) Trust Administrator	A third party who has no conflict of interest with the Company (Certified Public Accountant)
(7) Date of Additional Trust Agreement	November 14, 2025
(8) Trust Term	BIP Trust: From August 3, 2017 to August 31, 2030 ESOP Trust: From May 23, 2019 to August 31, 2030
(9) Start of the System	BIP Trust: From August 3, 2017 ESOP Trust: From June 1, 2019
(10) Amount of Additional Trust Money	BIP Trust: 1,359 million yen (planned) (including trust fees and trust expenses) ESOP Trust: 103 million yen (planned) (including trust fees and trust expenses)
(11) Timing of Share Acquisition	From December 1, 2025 to December 8, 2025
(12) Method of Share Acquisition	To be acquired from the stock market