

January 5, 2026

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Notice Regarding Structural Improvement through the Introduction of
Special Outplacement Support Program

Tamura Corporation ("the Company") has resolved, at a Board of Directors meeting held on January 5, 2025, to implement special measures for the outplacement support program for employees, as part of its structural improvement initiatives.

1. Reason for Implementing the Program

In April 2025, the Company launched the 14th Medium-term Management Plan "One TAMURA for Next 100". To achieve an ROE of 8% or higher and an operating profit margin of 7% or higher in the final year FY2027, the Company is focusing on building a foundation for future growth ("building a foundation for growth") and transforming its corporate structure to efficiently maximize profitability ("structural reform"). To achieve this goal, the Company is pursuing a comprehensive restructuring of its business portfolio, while implementing group-wide measures such as the selection and concentration of businesses and products with a focus on growth potential and profitability, and a review of personnel allocation. To ensure the rigorous execution of these initiatives and to further enhance corporate value, the Company has determined that revitalizing the organization through a review of personnel composition and accelerating succession to the next generation are essential. Accordingly, the Board of Directors has resolved to implement, for a limited period, special measures in addition to the existing outplacement support program.

2. Outline of the Program

- (1) Eligible companies: The Company and its domestic subsidiary
- (2) Qualifications of Applicants: Employees who meet the prescribed eligibility criteria, such as age and length of service
- (3) Number of Applicants: Approximately 100
- (4) Application Period: February 7 to February 27, 2026
- (5) Date of Retirement: End of March 2026
- (6) Outline of Support: Provision of a special retirement allowance in addition to the regular retirement payment, and reemployment support upon request

3. Outlook for the Future

In connection with this program, the Company plans to recognize special retirement allowances and reemployment support costs in its consolidated financial results for the fiscal year ending March 2026. As the number of applicants and the total amount of special retirement allowances have not yet been finalized, any impact on the earnings forecast will be disclosed promptly once confirmed.