



February 6, 2026

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## **Notice Regarding the Introduction of a Share Compensation Plan for Managers**

Topy Industries, Ltd. (“the Company”) hereby announces that, at a meeting of Board of Directors held on February 6, 2026, it has resolved to introduce a share compensation plan for managers (“the Plan”). The Plan will apply to managers, who consist of Company employees in managerial positions, etc. The details are as follows.

### **1. Purpose of the Plan**

For the purpose of granting incentives based on a linkage among the interests of managers, the Company and its shareholders and fostering a management mindset for managers of the Company grounded in a medium- to long-term perspective in order to ensure the unity of managers with Directors and Operating Officers, for whom a share compensation plan has already been introduced, and to facilitate the enhancement of the Company’s corporate value, the Company will introduce the Plan.

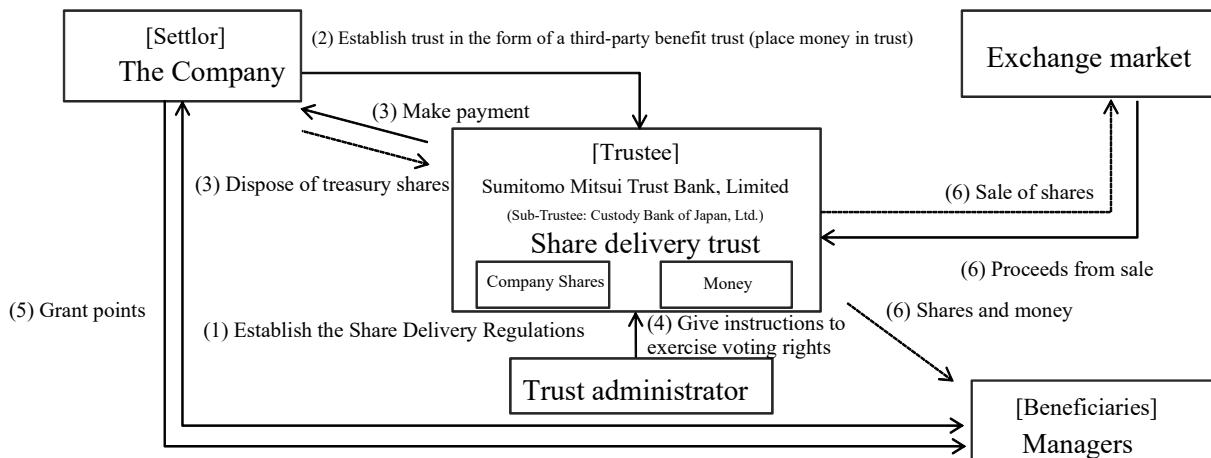
### **2. Overview of the Plan**

The Plan is an incentive plan under which the Company establishes a trust funded by monetary contributions by the Company (“the Trust”) and the Trust acquires common shares of the Company (“Company Shares”) and delivers them to managers who satisfy certain requirements based on points granted to them. Such points are granted in accordance with the positions of managers and other factors in accordance with the Share Delivery Regulations set forth by the Company’s Board of Directors. The number of Company Shares granted to each manager is determined according to the number of points granted to them.

As the funds for acquiring Company Shares through the Trust are contributed by the Company in full, no burden is assumed by managers of the Company.

Through the introduction of the Plan, managers will be able to obtain economic benefits resulting from increases in the stock price of Company Shares. As such, the Plan can be expected to produce effects in the form of encouraging managers to perform their duties while being mindful of the stock price and elevating their work motivation.

<Overview of Plan's Structure>



- (1) The Company establishes the Share Delivery Regulations that apply to managers.
- (2) The Company establishes a share delivery trust (third-party benefit trust) with managers as the beneficiaries (the Trust). Upon doing so, the Company entrusts money to the trustee in an amount equivalent to the funds for acquiring shares.
- (3) The trustee acquires a substantial number of Company Shares expected to be granted in the future all at once through the disposal of treasury shares.
- (4) A trust administrator to safeguard the interests of the beneficiaries to whom the Share Delivery Regulations apply and to supervise the trustee throughout the trust period (This shall be a party independent of the Company and its officers.) is selected. Note that with respect to the Company Shares in the Trust, the trust administrator issues instructions to the trustee to exercise voting rights, and the trustee exercises voting rights throughout the trust period based on such instructions.
- (5) The Company proceeds to grant points to managers based on the Share Delivery Regulations.
- (6) Managers who satisfy the requirements set forth in the Share Delivery Regulations and the trust agreement relating to the Trust receive the delivery of Company Shares in accordance with the points granted to them as beneficiaries of the Trust. Note that in cases that fall under certain events set forth in the Share Delivery Regulations and/or the trust agreement in advance, part of the Company Shares to be delivered is sold over the exchange market, and the resulting cash is delivered to managers.

Note that Sumitomo Mitsui Trust Bank, Limited, which serves as the trustee in the Plan, entrusts the management of the trust property (sub-trusts the property) to Custody Bank of Japan, Ltd.

### 3. Information Regarding the Trust

(1) Name	Trust for Delivery of Shares to Managers
(2) Settlor	The Company
(3) Trustee	Sumitomo Mitsui Trust Bank, Limited (Sub-Trustee: Custody Bank of Japan, Ltd.)
(4) Beneficiaries	Managers who meet the beneficiary requirements
(5) Trust administrator	A third party independent of the Company and its officers is scheduled to be selected
(6) Exercise of voting rights	The trustee shall exercise voting rights throughout the trust period based on instructions given by the trust administrator
(7) Type of trust	Pecuniary trusts other than money trusts (Third-party benefit trust)

(8) Trust agreement date	February 25, 2026
(9) Date of placing money in trust	February 25, 2026
(10) Trust termination date	August 31, 2035 (tentative)

4. Matters Relating to the Acquisition of Company Shares by the Trustee of the Trust

(1) Type of shares acquired	Common shares
(2) Monetary amount placed in trust by the Company as funds for acquiring shares	749,856,000 yen
(3) Total number of shares to be acquired	233,600 shares
(4) Method of share acquisition	Acquisition by disposal of treasury shares
(5) Timing of share acquisition	February 25, 2026 (tentative)

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

The original disclosure in Japanese was released on February 6, 2026.

The Company assumes no responsibility for this translation or for direct, indirect, or any other forms of damage arising from the translation.