February 10, 2026

Dear all,

Company Name	NITTOSEIKO CO., LTD.
Name of Representative	Chief Operating Officer Makoto Araga
(Code ：	5957 Tokyo Stock Exchange Prime Market)
Contact Information	General Manager of Financial Strategy Division Shinichi Matsumoto
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Announcement regarding the introduction of an incentive system (special incentive scheme) for the employee stock ownership association

We are pleased to announce that our Board of Directors, at a meeting held today, resolved to introduce a special incentive scheme for the employee stock ownership association (hereinafter referred to as the "Scheme") as an incentive plan for the employees of the company and its subsidiaries.

1. Purpose of introducing the Scheme

In addition to assisting the wealth formation of those employees of the company and its subsidiary, Nitto Koshin Co., Ltd., who are eligible to be members of the NITTOSEIKO Employee Shareholding Association (hereinafter referred to as the "Shareholding Association"), excluding employees of section manager level and above, and who consent to the Scheme (hereinafter referred to as "Subject Employees"), the Scheme will provide Subject Employees special incentive payments and will use the contribution of those special incentive payments to allocate the company's shares to the Shareholding Association aimed at providing Subject Employees an incentive to achieve the sustainable improvement of the company's corporate value and promoting further value sharing with the company's shareholders.

2. Overview of the Scheme

Under the Scheme, the company will provide Subject Employees who join the Shareholding Association special incentive payments for the allocation of shares in the company (hereinafter referred to as "Special Incentives"), and Subject Employees will contribute the Special Incentives to the Shareholding Association. The Shareholding Association will collect the Special Incentives contributed by the Subject Employees and pay them to the company, and the Shareholding Association will receive the issue or disposal of the company's common shares.

3. Number of shares to be allocated

The total number of common shares the company is planning to newly issue or dispose of to the Subject Employees under the Scheme is 46,960 shares or less (0.12% of the total number of shares outstanding), and the price of the issue or disposal will be calculated in a manner that eliminates arbitrariness, and will not be an amount that is particularly favorable to the Subject Employees.

We will disclose the specific details promptly once they are determined.

Thank you