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February 12, 2026

To whom it may concern

Company name: YAMAURA CORPORATION  
Representative: Masaki Yamaura, Representative Director and President  
(Securities code: 1780 TSE Prime, NSE Premier Market)  
Contact: Hiroshi Ishikawa, Executive Officer, Deputy General  
Manager of Management Division, General Manager of  
Management Strategy Office  
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### **Notice Concerning Introduction of Stock Grant ESOP Trust**

YAMAURA CORPORATION (the “Company”) hereby announces that at the meeting of the Board of Directors held February 12, 2026, with the aim of enhancing the Company’s medium-to long term corporate value, the Company resolved to introduce an employee stock grant plan, “Stock Grant ESOP Trust” (hereinafter “the Plan”) as follows.

#### **1 . Outline of the Plan**

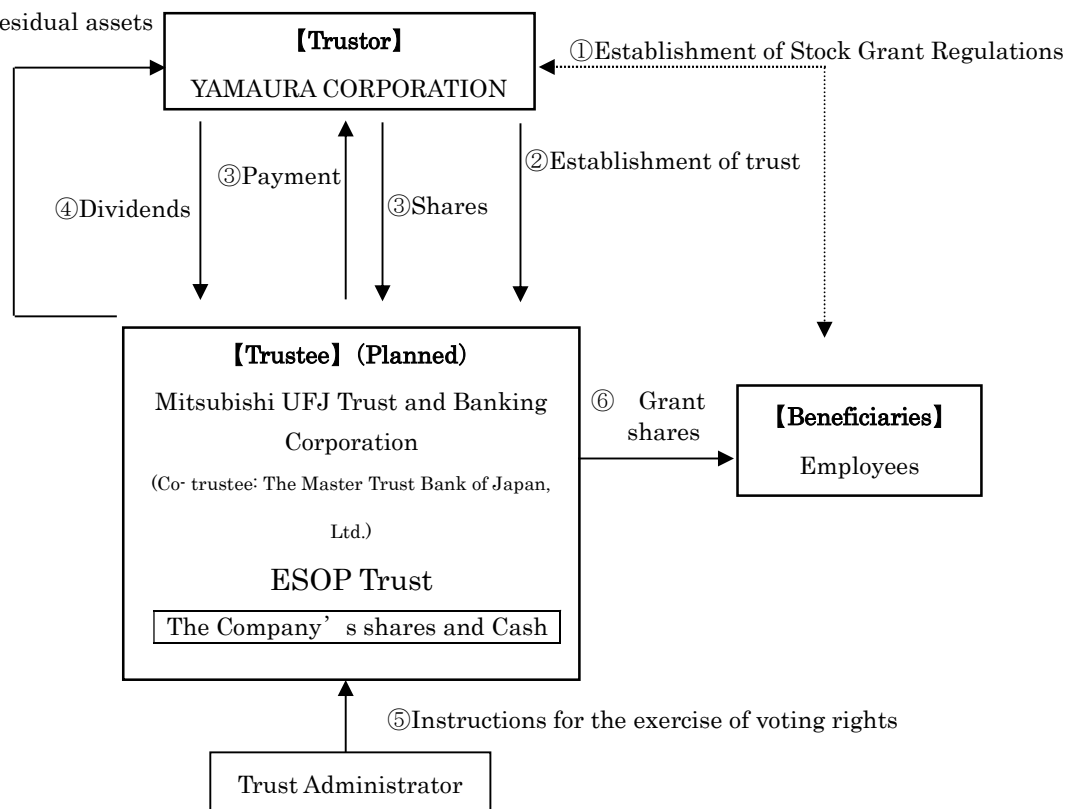
- (1) The Company is introducing the Plan with the aim of enhancing corporate value for medium-to long term with fostering a sense of belonging to the Company and involvement in management among our employees (hereinafter “employees”) and enhancing their awareness of medium-to long-term business performance improvement and stock price appreciation.
- (2) The ESOP (Employee Stock Ownership Plan) Trust (hereinafter the “ESOP Trust”) is an employee incentive plan modeled on the U.S. ESOP system. The ESOP Trust acquires the Company’s shares and grants such shares to employees who meet the grant conditions, based on pre-determined stock grant regulations. The time when the employees receive the stock grants is, in principle, after the end of each fiscal year, however, the shares granted to employees shall be subject to transfer restrictions until the employees’ retirement. All funds for acquiring the Company’s shares by the Trust will be contributed to by the Company in full, and employees shall bear no burden.
- (3) The introduction of the Plan is expected to enable employees to receive economic benefits from increases in the stock price of the Company, thereby encouraging employees to perform their duties with heightened awareness of stock price movements and enhancing their motivation to work. In addition, the exercise of voting rights on the Company’s stock, which is attached to the

ESOP Trust's trust property, is structured to reflect the intentions of employees who are beneficiaries, and it is effective for encouraging employees to participate in management and enhancing corporate value.

## 2. Scheme of the Plan

⑦ Free transfer and cancellation of remaining shares

⑤ Provision of residual assets



- ① The Company establishes Stock Grant Regulations
- ② The Company contributes funds and establishes an ESOP Trust that designates employees who meet the beneficiary requirements as beneficiaries.
- ③ The ESOP Trust acquires, during the trust period, the amount of the Company shares expected to be delivered to beneficiaries from the Company (disposal of treasury shares) using the funds contributed under ② as the source of funds in accordance with the instructions of the Trust Administrator.
- ④ Dividends on the Company shares within the ESOP Trust shall be paid in the same manner as dividends on other Company shares.
- ⑤ Regarding the Company shares within the ESOP Trust, during the trust period, the Trust Administrator will issue instructions on the exercise of shareholder's rights, including exercise of voting rights, and ESOP Trust will exercise those rights as a shareholder in accordance with such instructions.
- ⑥ Under the Stock Grant Regulations, in principle, employees who meet certain beneficiary requirements will receive the Company shares with transfer restrictions until their retirement date.

- ⑦ If, at the expiration the trust period, there are any remaining shares, we plan to continue the ESOP Trust as this Plan or a similar stock grant program by amending the trust agreement and establishing an additional trust, or to transfer the remaining shares to the Company free of charge from the ESOP Trust and extinguish them by a resolution of the Board of Directors.
- ⑧ The residual assets at the termination of the ESOP Trust shall belong to the Company within the total amount of the trust expense reserve, calculated as the trust funds minus the funds used to acquire shares (hereinafter “Trust reserve”). Any portion exceeding the trust reserve shall be donated to organizations that have no conflicts of interest with the Company or its directors.

(Note) During the trust period, if a shortage of the number of shares within the Trust should arise, or if the funds within the Trust property should become insufficient to cover trust fees and expenses, additional funds may be placed in trust for the ESOP Trust.

#### (Reference) Overview of the Trust

①Types of Trust	Monetary trust other than specific designated for a specific, single-purpose monetary trust (Trust for the benefit of others)
②Purpose of Trust	Granting incentives to employees
③Trustor	YAMAURA CORPORATION
④Trustee	Mitsubishi UFJ Trust and Banking Corporation (Joint trustee : The Master Trust Bank of Japan, Ltd.)
⑤Beneficiaries	Employees who meet beneficiary requirements
⑥Trust Administrator	Third parties with no vested interest in the Company
⑦Trust Agreement Date	March 2, 2026 (Planned)
⑧Trust Period	March 2,2026 ~ March 31, 2033 (Planned)
⑨Effective Date	March 2, 2026 (Planned)
⑩Exercise of Voting Right	The trustee shall exercise voting rights of the Company shares in accordance with the instructions of the trust administrator reflecting the wishes of beneficiaries
⑪Type of Acquired Shares	Common stock of the Company
⑫Total amount of Acquired Shares	JPY 396million
⑬Method of Acquiring Shares	Acquisition from the Company (Treasury stock disposal)
⑭Beneficial Owner	YAMAURA CORPORATION
⑮Residual Asset	The residual assets receivable by the Company as the beneficial owner shall be limited to the scope of the trust retention.

(note) The timing anticipated above may be revised to an appropriate timing considering applicable laws and regulations, etc.

That’s about it.