



February 13, 2026

Company Name: OPTiM Corporation

Representative: Shunji Sugaya, President

(Stock code: 3694)

Inquiries: Akihiro Hayashi, Director

(TEL. +81-3-6435-8570)

**Notice Regarding the Decision on the Acquisition and Cancellation of Treasury Shares  
(Acquisition of Treasury Shares Based on the Articles of Incorporation Pursuant to Article 165, Paragraph 2, of the  
Companies Act and Cancellation of Treasury Shares Pursuant to Article 178 of the Companies Act)**

OPTiM Corporation (hereafter "the Company") hereby announces that, at a meeting of the Board of Directors held on February 13, 2026, it resolved to acquire treasury shares pursuant to the provisions of Article 156 of the Companies Act, as applied by Article 165, Paragraph 3 of the same Act, as outlined below. Additionally, the Company resolved to cancel treasury shares in accordance with Article 178 of the Companies Act.

**1. Reason for the Acquisition of Treasury Shares**

This transaction is not intended as a short-term measure to influence the stock price. Rather, it is being undertaken as part of our capital policy aimed at enhancing medium- to long-term corporate value by acquiring a portion of the shares held by the controlling shareholder, reducing the number of shares outstanding, and thereby improving per-share value and capital efficiency.

All treasury shares to be acquired through this transaction are scheduled to be cancelled, which will support the optimization of our capital structure and an increase in the proportion of freely tradable shares.

The Company has confirmed that Mr. Shunji Sugaya, the President of the Company and its controlling shareholder, intends to comply with the Company's share repurchase.

**2. Summary of the Acquisition of Treasury Shares**

(1) Type of shares to be acquired	The Company's common stock
(2) Total number of shares to be acquired	Up to 700,000 shares (1.27 % of the total number of issued shares (excluding treasury shares))
(3) Total acquisition amount	Up to 357,000,000 yen
(4) Acquisition date	February 16, 2026
(5) Method of acquisition	Purchase of Treasury Stock via the Tokyo Stock Exchange's Off-Exchange Purchase System (ToSTNeT-3)

\*1 No change will be made to the said number of shares. However, depending on market conditions and other factors, it is possible that some or all of the acquisition may not be executed.

\*2 the Company have been informed by Mr. Shunji Sugaya, the Company's President and its controlling shareholder, that he intends to tender a portion of the shares he holds.

**3. Summary of the Cancellation of Treasury Shares**

(1) Type of shares to be canceled	The Company's common stock
(2) Total number of shares to be canceled	The total number of treasury shares acquired pursuant to Section 2 above

(3) Scheduled cancellation date	March 13, 2026
---------------------------------	----------------

#### 4. Matters Related to Transactions with the Controlling Shareholder

##### (1) Applicability as a Transaction with the Controlling Shareholder and Compliance with the Policy for the Protection of Minority Shareholders

This transaction constitutes a significant transaction with the Company's controlling shareholder, as Mr. Shunji Sugaya, the President of the Company and its controlling shareholder, may sell a portion of the shares he holds. The status of this transaction's compliance with the "Policy on Measures to Protect Minority Shareholders in Conducting Transactions with Controlling Shareholders," as set forth in the Corporate Governance Report disclosed on June 30, 2025, is as follows.

In the "Policy on Measures to Protect Minority Shareholders in Conducting Transactions with Controlling Shareholder," presented in the Corporate Governance Report disclosed on June 30, 2025, the Company states that transactions between the Company and its controlling shareholder shall, in principle, be conducted under appropriate terms in the same manner as general transactions. The policy further provides that the Special Committee shall deliberate and provide recommendations on the details and appropriateness of such transactions, and that, based on these recommendations, the Board of Directors shall determine whether the transactions should be executed.

In accordance with this policy, the Special Committee convened on February 6 and February 13, 2026, to deliberate on the matter and subsequently submitted its recommendations to the Board of Directors. A meeting of the Board of Directors was then held, attended by five directors who have no conflict of interest with the controlling shareholder (including two outside directors). The Board confirmed that the proposed acquisition of treasury shares would enhance per-share value and capital efficiency, as well as improve the free-float ratio. Taking into consideration the current share price level and the prospects for future capital policy, the Board conducted thorough deliberations and unanimously resolved to approve the acquisition of the Company's own shares.

Accordingly, the Company has determined that this acquisition of treasury shares complies with the "Policy on Measures to Protect Minority Shareholders in Conducting Transactions with Controlling Shareholders."

##### (2) Measures to Ensure Fairness and Measures to Avoid Conflicts of Interest

As a measure to ensure fairness, the Company will utilize a ToSTNeT-3 off-auction own-share repurchase transaction and plans to conduct this acquisition of treasury shares at the closing price (including the final special quote) on February 13, 2026.

With respect to this acquisition of treasury shares, since Mr. Shunji Sugaya, President and controlling shareholder of the Company, is the controlling shareholder of the Company, he did not participate in the proceedings as chairperson, the resolution, or the deliberations at the above Board of Directors meeting in order to avoid any conflict of interest. In addition, as described in "(3) Summary of Opinions Obtained from Persons Independent of the Controlling Shareholder Confirming that the Transaction Is Not Detrimental to Minority Shareholders," the Special Committee, which consists solely of the Company's independent outside directors (Mr. Rikihei Egawa and Mr. Yuichiro Takezaki), submitted a recommendation stating that, after a comprehensive assessment of the purpose of the acquisition, the decision-making procedures, the acquisition method, and other relevant factors, the acquisition of treasury shares is not disadvantageous to minority shareholders.

Accordingly, the Company has determined that appropriate measures have been taken to ensure fairness and to avoid conflicts of interest with respect to this acquisition of treasury shares.

##### (3) Summary of Opinions Obtained from Persons Independent of the Controlling Shareholder Confirming that the Transaction Is Not Detrimental to Minority Shareholders

The following is a summary of the written opinion received on 13, February 2026 from the special committee composed entirely of the Company's two independent outside directors:

- 1) Considering the timing and method of the acquisition, the proposed acquisition of treasury shares is deemed to

contribute to the improvement of capital efficiency and to enhance the liquidity of the Company's shares.

- 2) The acquisition of these treasury shares complies with the "Policy on Measures to Protect Minority Shareholders in Conducting Transactions with Controlling Shareholder" from the preparatory stage through to the decision-making process. Sufficient measures have been taken to ensure fairness and to avoid conflicts of interest.
- 3) The transaction is conducted via the Tokyo Stock Exchange's off-auction treasury stock purchase system (ToSTNeT-3), ensuring the fairness of the transaction terms.

Considering all of the above comprehensively, it was determined that the transaction is not disadvantageous to minority shareholders.

(Reference) Status of Treasury Shares Held as of September 30, 2025

Total number of issued shares (excluding Treasury Shares)	55,098,640 shares
Number of treasury shares	99,888 shares