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February 13, 2026

Company name: Nikkiso Co., Ltd.
Representative: Koichi Kato,
Representative Director, President & CEO
(Code No. 6376, TSE Prime Market)
Contact: Masaharu Murakami,
Executive Officer, Head of Corporate Unit
(Tel. +81-3-3443-3717)

Notice Regarding the Introduction of the Employee Stock Benefit Trust (J-ESOP)

At the Board of Directors meeting held today, Nikkiso Co., Ltd. (the "Company") resolved to introduce an incentive plan, the Employee Stock Benefit Trust (J-ESOP), under which shares of the Company will be granted to the Company's employees, and to the Directors and employees of the Company's domestic subsidiaries (collectively, the "Eligible Employees") (the "Plan"). The Plan will be implemented through a trust established pursuant to a trust agreement with Mizuho Trust & Banking Co., Ltd. (the "Trust"), and the Company hereby announces the details as follows.

1. Background and Purpose

The Company announced its new medium-term business plan, "NIKKISO 2028 – Toward a Healthier World" (three years from 2026 to 2028) on February 13, 2026. Aiming to realize our vision for the next ten years, "Nikkiso that continues to take on challenges to achieve a 'Healthier World'", the Company will strive to build a resilient and sustainable management foundation through the development of new business opportunities and the strengthening of its business base. The Plan aims to motivate the Eligible Employees to pursue challenges at a higher level and rewarding the results of those efforts. By granting Company Shares to the Eligible Employees enhancing the linkage between the Company share price and business performance and the incentive compensation of the Eligible Employees, the Plan is designed to enable the Eligible Employees to share economic benefits with the Company's shareholders. Through this mechanism, we seek to further strengthen the Eligible Employees' motivation and engagement toward improving the Company share price and business performance. We expect that the introduction of this Plan will raise the Eligible Employees' awareness of the Company share price and performance improvement and encourage them to engage in their duties with even greater commitment.

2. Outline of the Plan

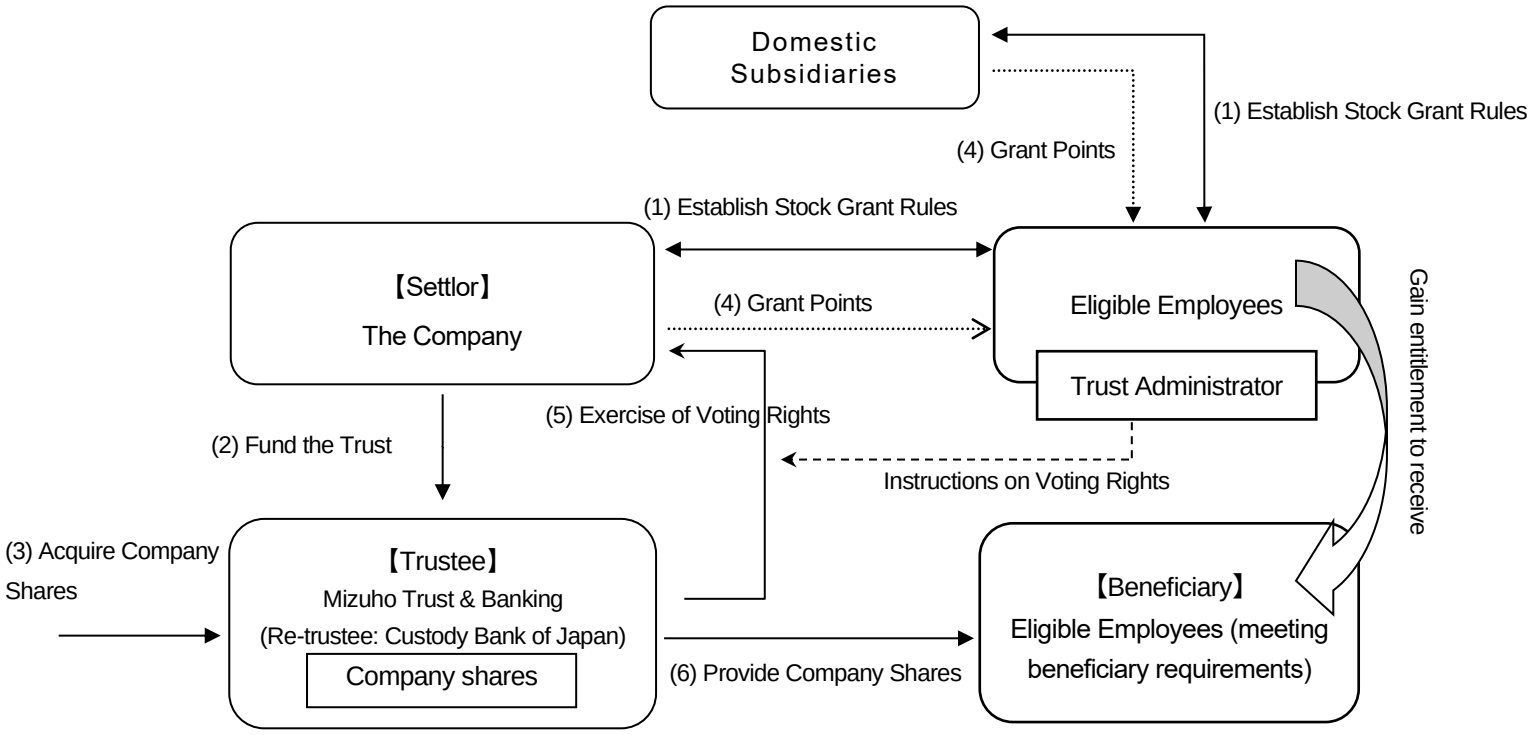
The Plan is a trust-type scheme based on the U.S. ESOP (Employee Stock Ownership Plan). Under the stock grant rules established in advance by the Company and applicable domestic subsidiaries (the "Stock Grant Rules"), the Company will grant the Eligible Employees who meet certain conditions with Company Shares and cash equivalent to the market value of such shares (the "Company Shares").

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The Company and applicable domestic subsidiaries grant points to the Eligible Employees and provide the Company Shares equivalent to the number of points granted when they become entitled to receive the stock under certain conditions. The Company Shares to be provided to the Eligible Employees, including those to be provided in the future, will be acquired with funds contributed to the Trust in advance and managed separately as trust assets.

The timing and amount of the establishment of the Trust under this Plan will be announced once determined.

＜Structure of the Plan＞



(1) The Company and applicable domestic subsidiaries establish Stock Grant Rules upon introducing the Plan.

(2) The Company funds the trust (third party-benefit trust) with Mizuho Trust & Banking (Re-trustee: Custody Bank of Japan) to acquire in advance the shares to be provided to employees in the future in accordance with the Stock Grant Rules.

(3) The Trust acquires the Company Shares using funds held in trust in (2) as the source of funds, either through purchase on an exchange or by subscribing for the Company's disposal of treasury shares.

(4) The Company and applicable domestic subsidiaries grant points to employees based on the Stock Grant Rules.

(5) The Trust exercises voting rights in accordance with the instructions of the trust administrator.

(6) The Trust provides Company Shares to Eligible Employees who satisfy the beneficiary requirements set forth in the Stock Grant Rules (the "Beneficiary" or "Beneficiaries"), in accordance with the number of points granted to such Beneficiaries. However, if the Eligible Employees satisfy certain conditions

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prescribed in the Stock Grant Rules, a portion of the points may be settled in cash equivalent to the market value of the Company Shares."