



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

February 13, 2026

To whom it may concern:

Company name	Segue Group Co., Ltd.
Representative	Yasuyuki Aisu, President and CEO
Securities code	3968 (Prime Market of TSE)
Inquiries	Yasuhiro Fukuda, CFO (Tel. +81-3-6228-3822)

Notice Regarding Issuance of
Stock Acquisition Rights (Stock Compensation-type Stock Options)
to Directors

At the 7th Annual General Meeting of Shareholders held on March 25, 2021, shareholders approved the proposal "Determination of Compensation Amount and Details of Stock Compensation-type Stock Options for Directors." Under this authorization, the Company is permitted to issue Stock Acquisition Rights as stock options to directors (excluding Audit and Supervisory Committee members) up to a maximum of 80,000 units per year within an annual amount of ¥80,000 thousand, and to Audit and Supervisory Committee member directors up to a maximum of 5,000 units per year within an annual amount of ¥5,000 thousand.

Based on this authorization, the Board of Directors, at its meeting held today, resolved the details of the Stock Acquisition Rights to be issued to directors as Stock Compensation-type Stock Options, as set forth below.

Details

1. Reason for Issuance of Stock Acquisition Rights as Stock Options

To drive future earnings growth and enhance the corporate value of the Company, Stock Acquisition Rights shall be issued to six (6) directors of the Company for the purpose of aligning their interests with those of shareholders through exposure to stock price performance, thereby strengthening their incentive to improve the Company's corporate value.

2. Name of Stock Acquisition Rights

Segue Group Co., Ltd.

12th Series of Stock Acquisition Rights (Stock Compensation-type Stock Options)

3. Terms of Issuance of Stock Acquisition Rights

(1) Eligible Persons, Number of Persons, and Number of Stock Acquisition Rights to Be Allotted
Directors who are not Audit and Supervisory Committee members: 3 persons, 59,593 units



Directors who are Audit and Supervisory Committee members: 3 persons, 1,810 units

(2) Total Number of Stock Acquisition Rights

61,403 units.

The number of shares underlying each Stock Acquisition Right (hereinafter referred to as the "Number of Granted Shares") shall be one (1) share of the Company's common stock.

The above total number is the planned allotment number. In the event that applications for subscription are not received, or in other circumstances where the total number of Stock Acquisition Rights to be allotted is reduced, the total number of Stock Acquisition Rights to be allotted shall become the total number of Stock Acquisition Rights to be issued.

Provided, however, that if an adjustment to the number of shares is made as set forth in (3) below, the Number of Granted Shares shall also be adjusted in the same manner.

(3) Class and Number of Shares Underlying the Stock Acquisition Rights

61,403 shares of the Company's common stock.

The number of shares underlying the Stock Acquisition Rights shall be adjusted by the following formula in the event the Company conducts a stock split, gratis allotment of shares, or reverse stock split after the allotment date of the Stock Acquisition Rights. Provided, however, that such adjustment shall be made only with respect to the number of shares underlying the Stock Acquisition Rights that have not been exercised at such time, and any fractional share resulting from the adjustment shall be rounded down.

Adjusted number of shares = Pre-adjustment number of shares × Split/consolidation ratio

In addition to the foregoing, if any circumstance arises after the allotment date that necessitates an adjustment to the number of shares, the Company shall make such adjustment as it reasonably deems necessary.

(4) Amount to Be Paid in Exchange for Stock Acquisition Rights

The amount to be paid per Stock Acquisition Right shall be the amount obtained by multiplying the option price per share calculated using the Black-Scholes model on the allotment date of the Stock Acquisition Rights by the number of shares underlying each Stock Acquisition Right. Directors receiving the allotment shall satisfy their payment obligation for the Stock Acquisition Rights by offsetting it against their compensation entitlement, in lieu of making a cash payment.

(5) Value of Assets to Be Contributed upon Exercise of Stock Acquisition Rights

The value of assets to be contributed upon exercise of each Stock Acquisition Right shall be one (1) yen per share to be delivered upon exercise of the Stock Acquisition Right, multiplied by the Number of Granted Shares.

(6) Exercise Period of Stock Acquisition Rights

From March 3, 2026 to March 2, 2056.

Provided, however, that if the last day of the exercise period is not a business day of the Company, the immediately preceding business day shall be the last day.

(7) Matters Regarding Increase in Stated Capital and Capital Reserve When Shares Are Issued upon Exercise of Stock Acquisition Rights

① The amount of increase in stated capital upon the issuance of shares resulting from the exercise of the Stock Acquisition Rights shall be one-half of the maximum amount of



increase in stated capital, etc. calculated in accordance with Article 17, Paragraph 1 of the Regulation on Corporate Accounting, and any fractional amount less than one (1) yen shall be rounded up to the nearest yen.

②The amount of increase in capital reserve when shares are issued upon exercise of the Stock Acquisition Rights shall be the amount obtained by deducting the amount of increase in stated capital as set forth in ① above from the maximum amount of increase in stated capital, etc. as described in ① above.

(8) Restriction on Transfer of Stock Acquisition Rights

The acquisition of Stock Acquisition Rights by transfer shall require the approval of the Board of Directors of the Company.

(9) Events and Conditions for Acquisition of Stock Acquisition Rights

①The Company may acquire the Stock Acquisition Rights without consideration on a date separately determined by the Board of Directors, in the event that any of the following proposals is approved at a general meeting of shareholders of the Company (or, where such approval is not required, by resolution of the Board of Directors): (i) a merger agreement under which the Company becomes the absorbed company; (ii) a company split agreement or plan under which the Company becomes the splitting company; or (iii) a share exchange agreement or share transfer plan under which the Company becomes a wholly-owned subsidiary.

②The Company may acquire the Stock Acquisition Rights without consideration in the event that a holder of Stock Acquisition Rights is no longer able to exercise such rights due to no longer satisfying the conditions for exercise set forth in (12) below or for other reasons.

③In the event that a holder of Stock Acquisition Rights violates the terms of the "12th Series Stock Acquisition Rights Allotment Agreement," the Company may acquire the Stock Acquisition Rights without consideration.

(10) Treatment of Stock Acquisition Rights in the Event of Organizational Restructuring

In the event that the Company undergoes a merger (limited to cases where the Company ceases to exist as a result of the merger), absorption-type company split, incorporation-type company split, share exchange, or share transfer (collectively referred to hereinafter as "Organizational Restructuring"), Stock Acquisition Rights of the stock company listed in Article 236, Paragraph 1, Item 8, (a) through (e) of the Companies Act (hereinafter referred to as the "Reorganized Company") shall be delivered to holders of Stock Acquisition Rights remaining at the time when the Organizational Restructuring takes effect (hereinafter referred to as the "Remaining Stock Acquisition Rights") in accordance with the following conditions. In such case, the Remaining Stock Acquisition Rights shall be extinguished. Provided, however, that the foregoing shall apply only if such delivery of Stock Acquisition Rights of the Reorganized Company in accordance with the following conditions is stipulated in the absorption-type merger agreement, incorporation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan.

① Number of Stock Acquisition Rights of the Reorganized Company to be delivered: The



same number as the number of Stock Acquisition Rights held by each holder of Remaining Stock Acquisition Rights at the time the Organizational Restructuring takes effect shall be delivered.

- ② Class of shares of the Reorganized Company underlying the Stock Acquisition Rights: Common stock of the Reorganized Company.
- ③ Number of shares of the Reorganized Company underlying the Stock Acquisition Rights: To be determined in accordance with (3) above, taking into consideration the conditions of the Organizational Restructuring.
- ④ Value of assets to be contributed upon exercise of the Stock Acquisition Rights: The value of assets to be contributed upon exercise of each Stock Acquisition Right delivered shall be the amount obtained by multiplying the post-reorganization exercise price, adjusted taking into consideration the conditions of the Organizational Restructuring, by the number of shares underlying the Stock Acquisition Right.
- ⑤ Exercise period of the Stock Acquisition Rights: From whichever is later of the commencement date of the exercise period of the Remaining Stock Acquisition Rights as set forth in (6) above or the effective date of the Organizational Restructuring, to the last day of the exercise period of the Remaining Stock Acquisition Rights as set forth in (6) above.
- ⑥ Matters regarding increase in stated capital and capital reserve when shares are issued upon exercise of the Stock Acquisition Rights: To be determined in accordance with (7) above.
- ⑦ Restriction on transfer of Stock Acquisition Rights: The acquisition of Stock Acquisition Rights by transfer shall require the approval by resolution of the Board of Directors of the Reorganized Company (or, if the Reorganized Company is not a company with a Board of Directors, by "decision of the directors").
- ⑧ Events and conditions for acquisition of Stock Acquisition Rights by the Reorganized Company: To be determined in accordance with (9) above.
- ⑨ Conditions for exercise of Stock Acquisition Rights: To be determined in accordance with (12) below.

(11) Rounding Down of Fractional Shares

In the event that the number of shares to be delivered to a holder of Stock Acquisition Rights includes a fraction of less than one (1) share, such fraction shall be rounded down.

(12) Conditions for Exercise of Stock Acquisition Rights

- ① A holder of Stock Acquisition Rights may exercise all Stock Acquisition Rights in a lump sum only within the period up to ten (10) days (if the 10th day falls on a holiday, the immediately preceding business day) following the day after the date on which such holder ceases to hold any of the positions of director of the Company, or director, statutory auditor, or executive officer of a subsidiary of the Company.
- ② Other conditions shall be as set forth in the "12th Series Stock Acquisition Rights Allotment Agreement" to be entered into between the Company and holders of Stock Acquisition Rights based on the resolution of the Board of Directors.



(13) Matters Regarding Stock Acquisition Rights Certificates

The Company shall not issue any Stock Acquisition Rights certificates pertaining to the Stock Acquisition Rights.

(14) Allotment Date of Stock Acquisition Rights

March 2, 2026

End

