February 13, 2026

FOR IMMEDIATE RELEASE

Company name: AMUSE INC.
Representative: Yokichi Osato, Representative Director, Chairman and President
(Securities code: TSE Prime 4301)
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Notice Concerning Disposal of Treasury Stock for the Board Incentive Plan (BIP) Trust and the Employee Stock Ownership Plan (ESOP) Trust

At a meeting of the Board of Directors held today, the Company resolved to carry out a disposal of treasury stock ("Treasury Stock Disposal," hereinafter) in connection with the Directors' Compensation BIP Trust, a performance-based stock compensation plan for Directors, and the ESOP Trust for Granting Shares, an incentive plan for employees.

1. Outline of the Disposal

(1)	Date of disposal	March 5, 2026
(2)	Type and number of shares to be disposed of	Common stock 270,000 shares
(3)	Disposal value	2,079 yen per share
(4)	Total disposal amount	561,330,000 yen
(5)	Allottee	The Master Trust Bank of Japan, Ltd. (Directors' Remuneration BIP Trust Account) 100,000 shares The Master Trust Bank of Japan, Ltd. (Share Grant ESOP Trust Account) 170,000 shares
(6)	Other	The Company has submitted an extraordinary report on the Treasury Stock Disposal in accordance with the Financial Instruments and Exchange Act.

2. Purpose and reason of the Disposal

At a meeting of the Board of Directors held on August 14, 2025, the Company resolved to continue the Board Incentive Plan (BIP) Trust for Remunerating Directors ("BIP Trust") for its Directors (excluding Outside Directors and those residing outside Japan; the same applies hereafter), with the aim of sharing an awareness of profitability with shareholders from medium- to long-term perspectives and maintaining motivation for the implementation of results- and share price-oriented management on a medium- to long-term basis.

In addition, the Company resolved to continue the Employee Stock Ownership Plan (ESOP) Trust for Granting Shares ("ESOP Trust" and together with the BIP Trust, the "Plan") for its employees (excluding those residing outside Japan; the same applies hereafter), with the aim of promoting the enhancement of corporate value by raising employees' motivation and morale toward improving the Company's performance and increasing its share price

from a medium- to long-term perspective.

For an overview of the Plan, please refer to the "Notice Concerning Continuation of Performance-Based Stock Compensation Plan for Directors and Employee Incentive Plan" announced on August 14, 2025, and the " Notice Concerning Additional Contribution to the Board Incentive Plan (BIP) Trust and the Employee Stock Ownership Plan (ESOP) Trust" announced today. In addition to Directors and employees of the Company, directors and employees of certain subsidiaries of the Company will be newly eligible for the Plan.

The Treasury Stock Disposal will be carried out in connection with the Plan through the disposal of treasury stock by the Company to The Master Trust Bank of Japan, Ltd. (Directors' Remuneration BIP Trust Account) and The Master Trust Bank of Japan, Ltd. (Share Grant ESOP Trust Account), which act as co-trustees under the BIP Trust for Remunerating Directors Agreement and the ESOP Trust for Granting Shares Agreement entered into between the Company and Mitsubishi UFJ Trust and Banking Corporation.

The number of shares to be disposed of to The Master Trust Bank of Japan, Ltd. (Directors' Remuneration BIP Trust Account) is the number of shares expected to be delivered to Directors of the Company and some of its subsidiaries ("Eligible Directors," hereinafter) during the trust period after the extension in accordance with the share delivery rules. The number of shares disposed of to The Master Trust Bank of Japan, Ltd. (Share Grant ESOP Trust Account) is the number of shares expected to be delivered to employees of the Company and certain subsidiaries of the Company ("Eligible Employees," hereinafter) during the trust period after the extension in accordance with the share delivery rules. The total dilution resulting from the total number of shares to be disposed of will be 1.45 % (rounded to two decimal places, 1.65 % of the total number of voting rights (163,520) as of September 30, 2025) of the 18,623,520 outstanding shares of common stock as of September 30, 2025.

The Company considers that the impact of the Treasury Stock Disposal on the stock market will be minor and that the number of shares to be disposed of and the extent of dilution are reasonable, as the shares of the Company's stock to be allotted through the Treasury Stock Disposal will be delivered to Eligible Directors and Eligible Employees in accordance with the share delivery rules and are not anticipated to temporarily flow into the stock market.

3. Basis for calculation of disposal value and specific details thereof

The disposal value is set at 2,079 yen, the closing price of the Company's shares on the Tokyo Stock Exchange, Inc. on the business day (February 12, 2026) prior to the date of the Board of Directors' resolution on the Disposal of Treasury Shares in order to eliminate arbitrariness in light of the recent share price trends. The decision to use the closing price of the Company's stock on the trading day immediately preceding the board resolution date was based on the determination that this was the market price on the date closest to the board resolution date and considered a highly objective and reasonable basis for calculation.

In addition, the Audit and Supervisory Board (four Audit and Supervisory Board members, including three Outside Audit and Supervisory Board members) unanimously expressed the opinion that the basis for the calculation was reasonable and that the above disposal value does not constitute a disposal value that is especially favorable value.

4. Procedures pertaining to the Code of Corporate Conduct

As this matter will have a dilutive effect of less than 25% on shares and does not involve a change in the controlling shareholder, procedures for the receipt of the opinion of an entity who has a specific degree of dependence from management and confirmation of the intent of shareholders regarding third-party allotment, as provided by Rule 432 of the TSE's Securities Listing Regulations, are unnecessary.