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February 20, 2026

Company name: **NEXTAGE Co., Ltd.**
Representative: Seiji Hirota
Representative Director, Chairman and President
（Stock code：3186,　TSE Prime / NSE Premier）
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Notice Regarding the Issuance of New Shares as Restricted Stock Compensation

NEXTAGE Co., Ltd. (the “Company”) hereby announces that, at the Board of Directors meeting held on February 20, 2026, we have resolved to issue new shares (“Issuance”) as follows.

1. Overview of the Issuance

(1) Payment date	March 19, 2026
(2) Class and Number of Shares to be Issued	Ordinary Shares of the Company: 27,200 shares
(3) Share Price	¥3,655 per share
(4) Total Amount of Issuance	¥99,416,000
(5) Recipients of the Share Allocation and Shares to be Allocated	1 Director of the Company (excluding Outside Directors) : 1,700 shares 17 Executive Officers who do not double as Director and Executive Officer: 16,800 shares 15 employees of the Company: 5,700 shares 4 Directors of the subsidiaries of the Company: 3,000 shares

2. Purpose and Reason for the Issuance

At a meeting of our Board of Directors held on January 15, 2021, we resolved to introduce a restricted stock compensation plan (the "Plan") as a new compensation system for our Directors excluding Outside Directors ("Eligible Directors"). The purpose of the Plan is to provide Eligible Directors with incentives to sustainably enhance the Company's corporate value and to promote further value sharing with shareholders. Furthermore, at the 22nd Annual General Meeting of Shareholders held on February 22, 2021, the Company received shareholder approval under the Plan for the following: (1) Eligible Directors shall be provided with monetary claim within ¥100 million per year as monetary compensation for contributed property to acquire restricted shares; (2) Up to 70,000 ordinary shares of the Company shall be issued or disposed of per year; and (3) the transfer restriction period for the restricted stock shall be until right after Eligible Directors either having resigned or retired the title allocated by the Board of Directors.

An overview of the Plan is provided below:

【Overview of the Plan】

Eligible Directors shall receive ordinary shares of the Company, which shall be issued or disposed of by the Company, in return for the payment of all monetary claims granted by the Company under the Plan as property in kind. The per-share payment amount shall be determined by the Board of Directors within a range that is not particularly favorable to the Eligible Directors who subscribe to the shares, based on the closing price of the Company's ordinary shares on the TSE prime market on the business day immediately preceding the date of each such resolution of the Board of Directors (or, if no trading occurred on that day, the closing price on the most recent preceding trading day).

Also, the Company shall enter into a restricted stock allotment agreement with each Eligible Director regarding the issuance or disposal of the Company's ordinary shares under this Plan. The terms of such agreement shall include, among other provisions, that (1) for a certain period, the Eligible Directors may not assign, offer as security, or otherwise dispose of the allotted shares of the Company's ordinary stock to any third party, and (2) the Company will acquire such shares without consideration if certain events occur.

Moreover, subject to approval of Restricted Stock Compensation for Eligible Directors by the Annual General Meeting of Shareholders, the Board of Directors has decided to introduce the same Restricted Stock Compensation to Executive Officers who do not double as Director and Executive Officer, employees, and Directors of the subsidiaries of the Company (referred as "Eligible Officers" below including the Eligible Directors).

This time, on behalf of the decision by Board of Directors held on February 20, 2026, in consideration of the objectives of the Plan, the Company's business performance, the scope of duties of each Eligible Officer, and various other factors, the Company has determined to grant a total of ¥99,416,000 of monetary claims (the "Monetary Claims") and 27,200 ordinary shares to Eligible Officers as consideration for their execution of duties, with the aim of further increasing their motivation. The transfer restriction period for the restricted shares shall be until right after Eligible Directors of the Company or its subsidiaries, Executive Officers (including those who do not double as Directors and Executive Officers), Auditors, employees, and other equivalent personnel resign or retire, in order to realize the long-term sharing of value with our shareholders.

Subject to this issuance of new shares, under the Plan, 37 of Eligible Officers scheduled for allocation shall receive ordinary shares (the "Allotted Shares") of the Company, which shall be disposed of by the Company, in return for the payment of all the Monetary Claims granted by the Company under the Plan as property in kind. Subject to this issuance of new shares, an outline of a restricted stock allotment agreement (the "Allotment Agreement") to be entered into between the Company and the Eligible Officers is provided in Section 3 below.

3. Outline of the Allotment Agreement

(1) Transfer Restriction Period

The transfer restriction period for the restricted shares shall be from March 19, 2026, until immediately after Directors of the Company or its subsidiaries, Executive Officers (including those who do not double as Director and Executive Officer), Auditors, employees, and other equivalent personnel resign or retire any of their positions.

(2) Conditions for Lifting of Transfer Restrictions

The transfer restrictions on all of the Allotted Shares will be lifted at the expiration of the transfer restriction period, provided that the Eligible Directors of the Company or its subsidiaries, Executive Officers (including those who do not double as Directors and Executive Officers), Auditors, employees, and other equivalent personnel has kept staying at any of their positions during 36 months from March 2026.

(3) Treatment upon Resignation or Retirement for 36 months from March 2026, due to Retirement Age or Other Legitimate Reasons.

i. Timing of Lifting of Transfer Restrictions

If Eligible Officers resign or retire from the any position of Director of the Company or its subsidiaries, Executive Officer (including those which does not double as Director and Executive Officer), Auditor, and employee due to retirement age or other legitimate reasons (including death), the transfer restrictions will be lifted immediately after the resignation or retirement of them.

ii. Number of Shares Subject to Lifting of Transfer Restrictions

The number of Allotted Shares subject to the lifting of transfer restrictions will be calculated by multiplying the number of Allotted Shares held at the time of resignation or retirement as set forth in i. above, by a fraction calculated as the number of months from March 2026, to the month including the resignation or retirement date of Eligible Officers, divided by 36 (rounded down to the nearest number of shares per unit, and capped at 1 if the result exceeds 1).

(4) Acquisition without Consideration by the Company

The Company will automatically acquire without consideration all Allotted Shares for which transfer restrictions have not been lifted at the time the transfer restrictions are lifted as set forth in (3) i. above.

(5) Management of Shares

To prevent transfer, creation of a security interest, or other forms of disposal during the transfer restriction period, the Allotted Shares will be managed in a dedicated account opened by each Eligible Officers at Nomura Securities Co., Ltd. The Company has entered into an agreement with Nomura Securities Co., Ltd. to ensure the effectiveness of the transfer restrictions and other conditions related to the Allotted Shares, and each Eligible Officers shall consent to the terms of such account management.

(6) Treatment in the Event of Organizational Restructuring

If, during the transfer restriction period, a matter related to organizational restructuring—such as a merger agreement in which the Company becomes the disappearing entity, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other similar event—is approved at a General Meeting of Shareholders of the Company (or at a meeting of the Board of Directors if approval by a General Meeting of Shareholders is not required), then, pursuant to a resolution of the Board of Directors, the transfer restrictions will be lifted immediately before the business day preceding the effective date of the organizational restructuring. The number of shares subject to such lifting will be calculated by multiplying the number of Allotted Shares held at that time by a fraction calculated as the number of months from the month including the final payment date to the month including the date of such approval, divided by 36 (rounded down to the nearest number of shares per unit, and capped at 1 if the result exceeds 1). The Company will automatically acquire without consideration all Allotted Shares for which transfer restrictions have not been lifted immediately after the lifting of the transfer restrictions.

4. Basis for Calculation and Specific Details of Paid-in Amount

The issuance of new shares to those scheduled to receive an allocation under this Plan will be conducted using the monetary claims (which were provided as Restricted Stock Compensation for fiscal 2026) as contributed assets. The issuance price is set at the closing price of the Company's ordinary shares on the TSE Prime Market on February 19, 2026 (the business day prior to the date of the Board of Directors' resolution), which is 3,655 yen. This reflects a market price just before the Board of Directors' resolution to appropriately reflect the Company's value. It is not considered particularly advantageous to the Eligible Officers.

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