



March 30, 2026

Company name: Umios Corporation  
Stock exchange listing: Tokyo Stock Exchange, Prime Market  
Stock code: 1333 URL <https://www.umios.com/en>  
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### **Notice Regarding Expansion of Eligible Employees Under the Stock Benefit Plan (J-ESOP)**

Umios Corporation (hereinafter "the Company") announces that at the Board of Directors' meeting held today, it has resolved to expand the scope of eligible employees under the incentive plan called the "Employee Stock Benefit Trust (J-ESOP)" (hereinafter "the Plan"), which has been in place since fiscal year 2023 and involves granting the Company's shares to a portion of employees in managerial positions (excluding non-residents of Japan; hereinafter referred to as the "Eligible Employees"). Please find the details below.

The Plan was introduced with the purpose of enhancing the correlation between the Company's stock price, performance, and the treatment of employees, and increasing the motivation and morale of our employees towards improving the stock price and performance by sharing the economic benefits with shareholders. For further details, please refer to the "Notice Regarding Introduction of a Stock Benefit Plan for Employees (J-ESOP)" dated June 27, 2023, and the "Notice Regarding Introduction of a Stock Benefit Plan for Employees (J-ESOP) (Decision of Details)" dated October 30, 2023.

#### 1. Purpose of Expanding the Plan

The Company, under its purpose "For the ocean, for life," is committed to realizing its mission of contributing to the happiness and well-being of all, starting with authentic, safe, and healthy food. The Company is promoting its Mid-term Management Plan "For the ocean, for life 2027" (covering fiscal years ending March 2026 through March 2028).

In this regard, the Company has decided to expand the scope of the Plan to include all employees in managerial positions (excluding non-residents of Japan; hereinafter referred to as the "Eligible Employees"), with the aim of accelerating efforts towards the achievement of "For the ocean, for life 2027." By making the Eligible Employees shareholders themselves, and by standing on the same ground as shareholders, the Company aims to further raise awareness among the Eligible Employees

of long-term improvement in corporate value.

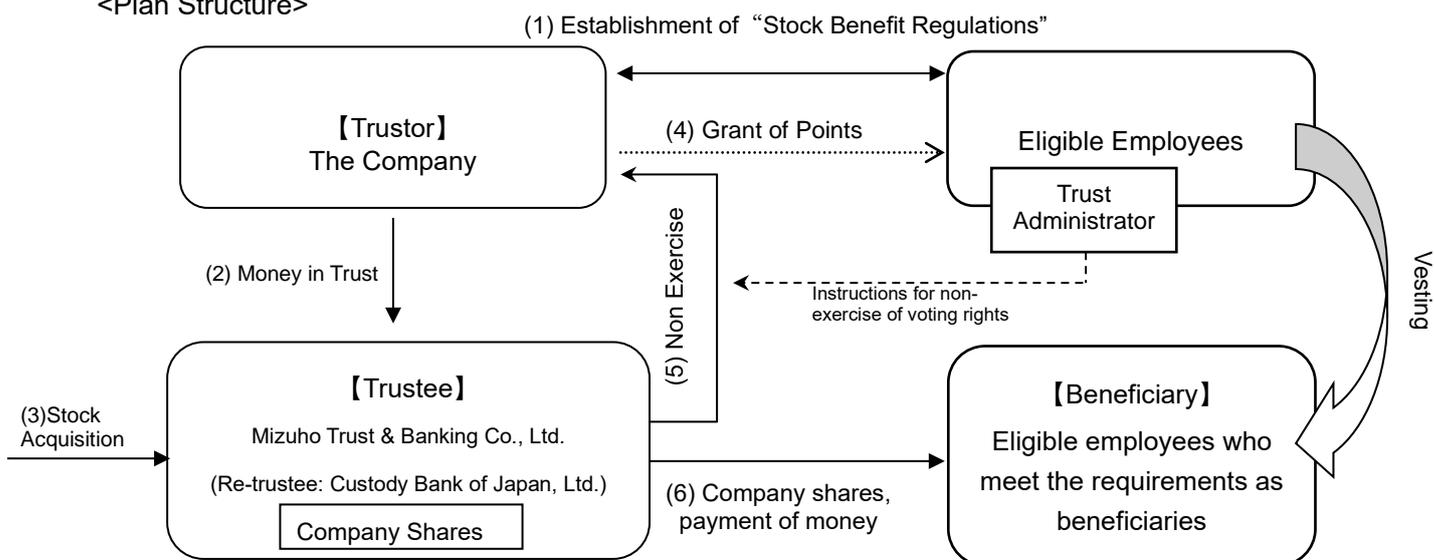
## 2. Overview of the Plan

This Plan is a trust-based scheme based on the ESOP (Employee Stock Ownership Plan) mechanism in the United States. It is designed to provide eligible employees of the Company, who meet certain requirements specified in the Stock Benefit Regulations, with company stocks and cash equivalent to the market value of the Company stocks (hereinafter referred to as "company stocks, etc.").

The Company grants points to eligible employees based on their position and the Company's performance, and when certain conditions are met, they are entitled to receive company stocks, etc. equivalent to the granted points. The stocks to be granted to eligible employees will be acquired, including future shares, using funds previously set up in a trust and will be managed as separate assets in the trust.

Please note that the timing and amount of the trust establishment for this Plan will be announced once they are determined.

### <Plan Structure>



1. The Company will establish "Stock Benefit Regulations concerning the Plan.
2. The Company will place money in trust (other benefit trust) with Mizuho Trust & Banking Co., Ltd. (re-trustee: Custody Bank of Japan, Ltd.) to acquire shares in advance for future benefits to Eligible Employees in accordance with the "Stock Benefit Regulations"
3. The Trust will acquire Company shares using the money entrusted in (2) above, as the source of funds, either through the stock exchange or by accepting the disposal of Company treasury stock.
4. The Company will grant points to Eligible Employees in accordance with the "Stock Benefit Regulations."
5. The Trust exercises voting rights under instructions received from the trust administrator.
6. The Trust shall deliver Company shares to those Eligible Employees who meet the requirements as beneficiaries as provided in the "Stock Benefit Regulations," in proportion to the number of points granted to said Beneficiaries. However, if the Eligible Employees meet the requirements as provided in "Stock Benefit Regulations" such Eligible Employees shall be granted payment in the equivalent of Company shares at market value according to an established proportion of points.

### 3. Overview of the Trust

1. Name: Stock Benefit Trust (J-ESOP)
2. Trustor: The Company
3. Trustee: Mizuho Trust & Banking Co., Ltd. (Re-trustee: Japan Custody Bank, Ltd.)
4. Beneficiaries: Those among the Eligible Employees who satisfy the beneficiary requirements set forth in the "Stock Benefit Regulations"
5. Trust Administrator: Selected from among the Eligible Employees
6. Type of Trust: Monetary trust other than a money trust (third-party benefit trust)
7. Purpose of the Trust: To deliver the Company's shares and other trust assets to the Beneficiaries in accordance with the "Stock Benefit Regulations"
8. Date of Execution of the Trust Agreement: November 13, 2023
9. Date of Entrustment of Funds: November 13, 2023
10. Trust Period: From November 13, 2023 until the termination of the Trust  
(No specific termination date is set; the Trust shall continue as long as the Plan remains in effect.)