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May 13, 2026

To whom it may concern:

NIHON TRIM CO., LTD.
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Notice Regarding Introduction of Restricted Stock Compensation Plan

NIHON TRIM CO., LTD. (the "Company") hereby announces that at the Board of Directors meeting held today, the officer compensation system was reviewed, and a resolution was passed to introduce a restricted stock compensation plan (the "Plan") and to submit a proposal concerning the Plan (the "Proposal") to the 44th Annual General Meeting of Shareholders of the Company scheduled to be held on June 23, 2026 (the "General Meeting of Shareholders"), as described below.

1. Purpose of introduction of the Plan, etc.

(1) Purpose of introduction of the Plan

The Plan will be introduced as a compensation plan under which restricted stock will be allotted to the Company's Directors (excluding Outside Directors; the "Eligible Directors"). The purpose of the Plan is for the Eligible Directors to share the benefits and risks of share price fluctuations with shareholders and to further increase their motivation to contribute to an increase in the share price and the enhancement of corporate value.

(2) Conditions for introduction of the Plan

Under the Plan, monetary compensation claims will be paid as compensation, etc. to the Eligible Directors for the allotment of restricted stock. Therefore, the introduction of the Plan is subject to approval by shareholders at the General Meeting of Shareholders for the payment of such compensation, etc. At the 15th Annual General Meeting of Shareholders of the Company held on June 27, 1997, shareholders approved the amount of compensation for Directors of the Company at no more than 200 million yen per year. At the General Meeting of Shareholders, the Company plans to request shareholder approval to set the total amount of monetary compensation claims to be paid as compensation, etc. concerning restricted stock for the Eligible Directors at no more than 20 million yen per year, separately from the above amount of compensation for Directors.

2. Overview of the Plan

(1) Allotment and payment of restricted stock

Based on a resolution of the Company's Board of Directors, the Company will pay monetary compensation claims to the Eligible Directors as compensation, etc. concerning restricted stock within the above annual amount.

Each Eligible Director will receive an allotment of restricted stock by making an in-kind contribution of all of such monetary compensation claims.

The paid-in amount for restricted stock will be determined by the Company's Board of Directors based on the closing price of the Company's common stock on the Tokyo Stock Exchange on the business day immediately before the date of the resolution of the Company's Board of Directors concerning the issuance or disposal of the restricted stock (or, if no transaction is executed on that day, the closing price on the most recent trading day before that day), within a range that is not particularly advantageous to the Eligible Directors who receive the restricted stock.

The above monetary compensation claims will be paid on the condition that the Eligible Directors have agreed to the above in-kind contribution and have entered into a restricted stock allotment agreement that includes the details set forth in (3) below.

(2) Total number of shares of restricted stock

The total number of shares of restricted stock to be allotted to the Eligible Directors will be 5,000 shares, and this will be the maximum number of shares of restricted stock to be allotted in each fiscal year.

However, if, on or after the date of resolution of the Proposal, a stock split (including a gratis allotment of shares) or stock consolidation is conducted with respect to the Company's common stock, or in other similar cases where an adjustment is required to the total number of shares of restricted stock to be allotted, the total number of shares of restricted stock may be reasonably adjusted.

(3) Details of restricted stock allotment agreement

The restricted stock allotment agreement that will be entered into between the Company and each Eligible Director who receives an allotment of restricted stock upon the allotment of restricted stock, based on a resolution of the Company's Board of Directors, will include the following details.

(i) Details of transfer restrictions

An Eligible Director who has received an allotment of restricted stock may not transfer, create a pledge over, create a transfer security interest over, make an inter vivos gift of, bequeath, or otherwise dispose of the restricted stock allotted to the Eligible Director (the "Allotted Shares") to any third party during the period from the delivery date of the restricted stock to the date on which the Eligible Director retires from the office of Director of the Company (the "Transfer Restriction Period") (the "Transfer Restrictions").

(ii) Acquisition of restricted stock without consideration

If an Eligible Director who has received an allotment of restricted stock retires from the office of Director of the Company during the period from the start date of the Transfer Restriction Period to the day immediately before the date of the first Annual General Meeting of Shareholders of the Company that is held after that start date, the Company will automatically acquire the Allotted Shares without consideration, unless there is a reason that the Company's Board of Directors considers justifiable.

In addition, if any of the Allotted Shares remain subject to the Transfer Restrictions at the time of expiration of the Transfer Restriction Period set forth in (i) above, based on the grounds for release of the Transfer Restrictions set forth in (iii) below, the Company will automatically acquire such shares without consideration.

(iii) Release of transfer restrictions

The Company will release the Transfer Restrictions on all of the Allotted Shares at the time of expiration of the Transfer Restriction Period, on the condition that the Eligible Director who has received an allotment of restricted stock has continuously held the office of Director of the Company from the start date of the Transfer Restriction Period to the date of the first Annual General Meeting of Shareholders of the Company that is held after that start date.

However, if the Eligible Director retires from the office of Director of the Company during the period from the start date of the Transfer Restriction Period to the day immediately before the date of the first Annual General Meeting of Shareholders of the Company that is held after that start date for a reason that the Company's Board of Directors considers justifiable, the number of Allotted Shares for which the Transfer Restrictions will be released and the timing of the release of the Transfer Restrictions will be reasonably adjusted as necessary.

(iv) Treatment in organizational restructuring, etc.

If, during the Transfer Restriction Period, a proposal concerning a merger agreement under which the Company will become the disappearing company, a share exchange agreement or share transfer plan under which the Company will become a wholly owned subsidiary, or any other organizational restructuring, etc. is approved at a General Meeting of Shareholders of the Company (or by the Company's Board of Directors if approval at a General Meeting of Shareholders of the Company is not required for the organizational restructuring, etc.), the Company will, by resolution of the Company's Board of Directors, release the Transfer Restrictions before the effective date of the organizational restructuring, etc. with respect to the number of Allotted Shares reasonably determined based on the period from the start date of the Transfer Restriction Period to the approval date of the organizational restructuring, etc.

In this case, the Company will automatically acquire without consideration the Allotted Shares for which the Transfer Restrictions have not yet been released at the time immediately after the Transfer Restrictions are released based on the above provisions.