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Company name: SINFONIA TECHNOLOGY CO., LTD.
Name of representative: Minoru Yamakuni, President
(Securities code: 6507; TSE Prime Market)
Inquiries: Yasuhiro Tanimoto, Administrative &
Personnel Department, General Affairs
Secretary Group Leader
(Telephone: +81-3-5473-1800)

Notice Concerning Revision to the Performance-Linked and Share-based Remuneration Plan

SINFONIA TECHNOLOGY CO., LTD. (the “Company”) hereby announces that, at a meeting of the Board of Directors held today, it resolved to revise the share-based remuneration plan “Board Benefit Trust (BBT)” (hereinafter referred to as the “Current BBT Plan”), which was introduced upon approval at the 95th Ordinary General Meeting of Shareholders held on June 27, 2019, to a “Board Benefit Trust-Restricted Stock (BBT-RS)” (hereinafter referred to as the “Plan”), under which shares to be granted will be subject to transfer restrictions until retirement (hereinafter referred to as the “Revision”). The Company has also resolved to submit a proposal concerning the Plan to the 102nd Ordinary General Meeting of Shareholders to be held on June 26, 2026 (hereinafter referred to as the “General Meeting of Shareholders”), as described below.

1. Background and Purpose of the Revision

Based on resolutions of the Board of Directors held on May 14, 2019 and the 95th Ordinary General Meeting of Shareholders held on June 27, 2019, the Company introduced the Current BBT Plan for Directors (excluding Outside Directors) and Officers who do not concurrently serve as Directors (hereinafter collectively referred to as the “Directors, etc.”), and has since continued to operate the Plan. In connection with this, the Board of Directors has decided to implement the Revision with the aim of maximizing the benefits inherent in both the trust scheme and the RS scheme. Specifically, the Revision is intended to further clarify the linkage between the compensation of Directors, etc. and the Company’s performance and stock value, and to enhance their awareness of contributing to the improvement of medium- to long-term performance and the increase of corporate value by sharing with shareholders not only the benefits of stock price increases but also the risks associated with stock price declines.

2. Details of the System

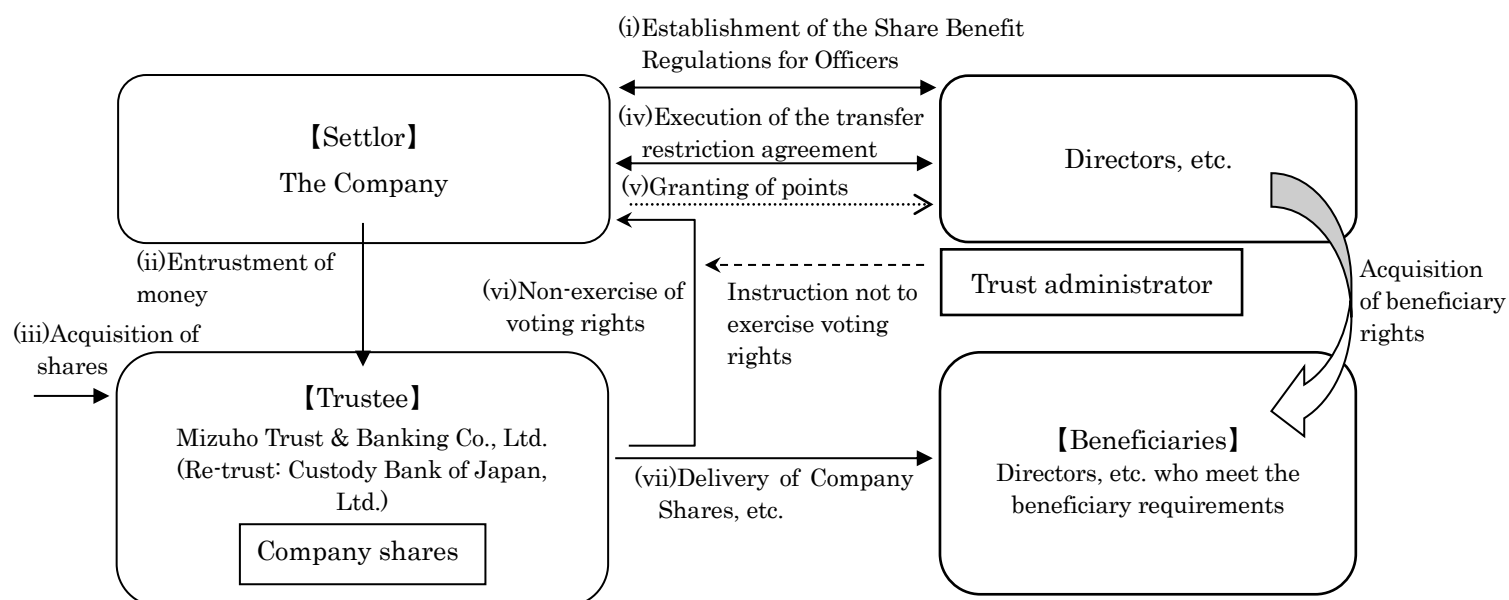
(1) Plan overview

This Plan is a performance-linked and share-based remuneration plan. Under the Plan, the Company’s shares are acquired through a trust (the trust established under the Plan is hereinafter referred to as the “Trust”) using funds contributed by the Company. The Company’s shares, as well as cash equivalent to the market value of such shares (hereinafter collectively referred to as the “Company’s Shares, etc.”), are provided to Directors, etc. through the Trust in accordance with the Share Benefit Regulations for Officers prescribed by the Company. In principle, Directors, etc. receive grants of the Company’s shares

at a fixed time each year. Cash equivalent to the market value of the Company's shares is, in principle, provided at the time of the retirement of Directors, etc. If Directors, etc. receive shares during his or her term of office, Directors, etc. are required, prior to such grant, to enter into a comprehensive transfer restriction agreement with the Company as described in 3. below. As a result, any Company shares granted during the term of Directors, etc. of office will be subject to restrictions on transfer and other disposition until the retirement of Directors, etc.

In addition, in connection with the revision to the Plan, points already granted under the Current BBT Plan to Directors, etc. who are in office at the conclusion of this Ordinary General Meeting of Shareholders will, subject to the approval and adoption of this proposal, be carried over to points under the Plan. Such Directors, etc. will receive grants of the Company's Shares, etc. based on the converted points at the prescribed time after the conclusion of this Ordinary General Meeting of Shareholders. The shares to be granted to such Directors, etc. will also be subject to restrictions on transfer and other disposition pursuant to the above-mentioned comprehensive transfer restriction agreement.

<Structure of the Plan>



- (i) The Company shall, upon obtaining approval for director compensation concerning the Plan at the General Meeting of Shareholders, establish the “Share Benefit Regulations for Officers” within the approved framework.
- (ii) The Company shall contribute money within the scope approved by the resolution of the General Meeting of Shareholders in (i) above.
- (iii) The Trust will acquire Company shares using the funds contributed in (ii) above, either through the stock exchange market or by underwriting the disposal of the Company’s treasury shares.
- (iv) Directors, etc. will enter into a transfer restriction agreement with the Company. The agreement will stipulate that Company shares delivered during their term of office are subject to restrictions on transfer and other disposition until retirement. It will also include provisions for free acquisition by the Company under certain conditions.
- (v) The Company will grant points to Directors, etc. in accordance with the Share Benefit Regulations for Officers.
- (vi) The Trust will not exercise voting rights attached to Company shares held in its trust account, in accordance with instructions from an independent trust administrator, who is independent from the Company.
- (vii) The Trust will, at a fixed time each year, deliver Company shares to Directors, etc. who satisfy the beneficiary requirements prescribed in the Share Benefit Regulations for Officers (hereinafter referred to as “Beneficiaries”), in accordance with the number of points granted to each Beneficiary. However, if Directors, etc. meet the requirements set out in the Share Benefit Regulations for Officers, a certain proportion of the points will be settled in cash equivalent to the market value of the Company shares upon retirement.

(2) Eligible individuals under the Plan

Directors (excluding Outside Directors) and Executive Officers who do not concurrently serve as Directors.

(3) Trust Amount

The Company has established the Trust by contributing funds necessary for the Trust to acquire in advance a reasonable number of shares expected to be required for stock delivery under the Current BBT Plan over a certain period. Within the scope approved at the 95th Ordinary General Meeting of Shareholders held on June 27, 2019, the Company contributed ¥200 million (of which ¥108 million was allocated for Directors) to the Trust at the start of the trust period (August 2019) for two fiscal years, namely the fiscal year ended March 31, 2020 and the fiscal year ended March 31, 2021. Subsequently, in February 2026, the Company additionally contributed ¥158.95 million (of which ¥85.83 million was allocated for Directors) to the Trust. The Trust will continue as the trust under the Plan as amended pursuant to this resolution.

Subject to approval of this proposal at the General Meeting of Shareholders, the Company will revise the Current BBT Plan to the Plan covering two fiscal years, namely the fiscal year ending March 31, 2027 and the fiscal year ending March 31, 2028 (hereinafter this two-year period is referred to as the “Initial BBT-RS Target Period,” and the Initial BBT-RS Target Period and each subsequent three-fiscal-year period are each referred to as a “Target Period”) and each subsequent Target Period. The Company shares and cash remaining within the trust assets, which were acquired by the Trust using funds

contributed under the Current BBT Plan, will be allocated as the source of benefits under the Plan after approval of this proposal at the General Meeting of Shareholders.

In addition, until the termination of the Plan, the Company will, in principle, reasonably estimate for each Target Period the number of shares required for delivery to Directors, etc. based on the Plan, and will additionally contribute to the Trust the funds necessary for the Trust to acquire such shares in advance. However, in the event that such additional contributions are made, if there remain in the trust assets any Company shares (excluding shares corresponding to points granted to Directors, etc. in prior Target Periods for which delivery to Directors, etc. has not yet been completed) and cash (hereinafter referred to as the “Remaining Shares, etc.”), such Remaining Shares, etc. shall be applied as the source of benefits under the Plan for subsequent Target Periods. The necessity and amount of any additional contribution shall be determined after taking such Remaining Shares, etc. into account. If the Company decides to make an additional contribution, it will be disclosed in a timely and appropriate manner.

(4) Method by which the Trust acquires Company shares and number of shares to be acquired

The Trust will acquire the Company’s shares using funds contributed as described in (3) above. Acquisition will be carried out either through the stock exchange market or by underwriting the disposal of the Company’s treasury shares.

In addition, as stated in (5) below, the maximum number of points that may be granted to Directors, etc. is 100,000 points per fiscal year (of which 54,000 points are allocated for Directors). Therefore, the maximum number of Company shares to be acquired by the Trust for the Initial BBT-RS Target Period is 200,000 shares (of which 108,000 shares are allocated for Directors). For each subsequent Target Period, the maximum number of Company shares to be acquired by the Trust is 300,000 shares (of which 162,000 shares are allocated for Directors). Details regarding the acquisition of the Company’s shares by the Trust will be disclosed in a timely and appropriate manner.

(5) Maximum number of Company Shares, etc. to be delivered to Directors, etc.

For each fiscal year, Directors, etc. are granted a number of points determined based on their position and consolidated performance, etc., in accordance with the Share Benefit Regulations for Officers. The total number of points that may be granted to Directors, etc. per fiscal year is capped at 100,000 points (of which 54,000 points are allocated for Directors). This limit has been determined by comprehensively considering the current level of executive remuneration, trends and future projections in the number of Directors, etc., and other factors, and is considered appropriate.

Each point granted to Directors, etc. will be converted into one share of the Company’s common stock at the time of delivery of Company Shares, etc. described in (6) below. However, if a share split, allotment of shares without contribution, or consolidation of shares is carried out after approval of this proposal relating to the Plan, the maximum number of points and/or the number of granted points or conversion ratio will be adjusted in a reasonable manner in accordance with the relevant ratio.

The number of points granted to Directors, etc. to be used as the basis for delivery of Company Shares, etc. described in (6) below shall, in principle, be the number of points granted to the relevant Directors, etc. up to the time the beneficial rights are fixed under (6) below (hereinafter referred to as the “Finalized Points”).

(6) Delivery of Company Shares, etc.

Directors, etc. who satisfy the beneficiary requirements will complete the prescribed beneficiary vesting procedures. In principle, they will receive from the Trust, at a fixed time each year, a number of Company shares corresponding to their Finalized Points, which are determined in accordance with (5) above. However, if the requirements set forth in the Share Benefit Regulations for Officers are met, a certain proportion of the benefits will be provided, in principle upon retirement, in cash equivalent to the market value of the Company shares, in lieu of delivery of shares. In order to make such cash payments, the Trust may sell Company shares.

Moreover, if Directors, etc. receive shares during his or her term of office, the Directors, etc. are required, prior to such grant, to enter into a comprehensive transfer restriction agreement with the Company as described in 3. below. As a result, any Company shares granted during the term of Directors, etc. of office will be subject to restrictions on transfer and other disposition until the retirement of Directors, etc.

In addition, even if Directors, etc. has been granted points, if the Directors, etc. retires due to certain misconduct during his or her term of office, or if the Directors, etc. has engaged in inappropriate conduct during his or her term of office that causes damage to the Company, the Directors, etc. will not be entitled to receive the benefits.

(7) Exercise of Voting Rights

Voting rights attached to the Company's shares held in the trust account of the Trust will not be exercised at all, based on instructions from the trust administrator. By adopting this method, the Company intends to ensure neutrality with respect to management in the exercise of voting rights for shares held in the trust account of the Trust.

(8) Treatment of dividends

Dividends on the Company's shares held in the trust account of the Trust will be received by the Trust. They will be used to cover the cost of acquiring Company shares and the trustee's trust fees, etc. In the event that the Trust is terminated, any remaining dividends and similar amounts within the Trust will be distributed to Directors, etc. at that time, in accordance with the Share Benefit Regulations for Officers. The distribution will be made proportionally based on the number of points held by each individual.

(9) Treatment upon termination of the trust

The Trust will be terminated if events such as delisting of the Company's shares or abolition of the Share Benefit Regulations for Officers occur.

Upon termination of the Trust, all remaining Company shares within its residual assets are expected to be acquired by the Company free of charge and then cancelled by resolution of the Board of Directors. Of the residual assets of the Trust at the time of its termination, any cash remaining after distribution of cash to Directors, etc. under (8) above will be delivered to the Company.

3. Overview of the comprehensive transfer restriction agreement for Company shares delivered to Directors, etc.

If Directors, etc. receives delivery of Company shares during his or her term of office, the Directors, etc. shall, prior to such delivery, enter into a comprehensive transfer restriction agreement with the Company (hereinafter referred to as the “Transfer Restriction Agreement”), which shall include the following terms in outline (the Directors, etc. will receive Company shares on the condition that the Transfer Restriction Agreement is executed). However, if the Directors, etc. have already retired at the time of share delivery, the Company may deliver shares without executing the Transfer Restriction Agreement.

(i) Content of transfer restrictions

From the date of delivery of the Company shares until the date on which the Directors, etc. retire from all positions as Directors, etc. of the Company, the Directors, etc. may not transfer, create a security interest in, or otherwise dispose of the delivered shares.

(ii) Free acquisition by the Company

If certain misconduct occurs or if the conditions for lifting the transfer restrictions under (iii) below are not satisfied, the Company will acquire the shares free of charge.

(iii) Lifting of transfer restrictions

If the Directors, etc. retires from all positions as Directors, etc. of the Company for a justifiable reason or retires due to death, the transfer restrictions will be lifted at that time.

(iv) Treatment in organizational restructuring, etc.

If, during the restriction period, a merger agreement in which the Company is the disappearing company or other organizational restructuring is approved at a general meeting of shareholders of the Company, the transfer restrictions will be lifted, by resolution of the Board of Directors, as of the business day immediately preceding the effective date of such restructuring.

The Company shares subject to the transfer restrictions under the Transfer Restriction Agreement will be managed in a dedicated account opened by the relevant Directors, etc. at a securities company designated by the Company, throughout the restriction period, so that they cannot be transferred, made subject to a security interest, or otherwise disposed of.

In addition, matters such as the method of expression of intent and notifications under the Transfer Restriction Agreement, the method of amendment of the Transfer Restriction Agreement, and other matters determined by the Board of Directors shall form part of the Transfer Restriction Agreement.

【Overview of the Trust】

1. Name: Board Benefit Trust (BBT-RS)
2. Settlor: The Company
3. Trustee: Mizuho Trust & Banking Co., Ltd. (Re-trustee: Custody Bank of Japan, Ltd.)
4. Beneficiaries: Directors, etc. who meet the beneficiary requirements stipulated in the Share Benefit Regulations for Officers
5. Trust administrator: A third party with no conflict of interest with the Company
6. Type of trust: Trust other than a monetary trust (third-party benefit trust)
7. Trust agreement date: August 22, 2019
8. Date of trust contribution: August 22, 2019
9. Trust period: From August 22, 2019 until the termination of the Trust (No specific termination date is set, and the Trust will continue as long as the Plan continues.)