July 13, 2026

To Whom It May Concern

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Notice Regarding Revisions to the Board Benefit Trust (BBT)

At a meeting of the Board of Directors held today, the Company resolved to revise its stock compensation plan, the "Board Benefit Trust (BBT)" (hereinafter referred to as the "Current BBT System"), which was introduced following approval at the 22nd Annual General Meeting of Shareholders held on August 27, 2014, by transitioning to the "Board Benefit Trust (BBT-RS: Board Benefit Trust-Restricted Stock)" (hereinafter referred to as "this System"), under which transfer restrictions will be imposed on shares granted to directors until their retirement. The Company also resolved to include outside directors among the eligible participants in the revised Plan (collectively, "this Revision").

The Company further resolved to submit a proposal concerning this System to the 34th Annual General Meeting of Shareholders scheduled to be held on August 26, 2026 (hereinafter referred to as "this General Meeting of Shareholders"), and hereby announces the details as follows.

1. Background and Purpose of the Revision

At the 22nd Annual General Meeting of Shareholders held on August 27, 2014, the Company received approval for the introduction of the Current BBT System as a stock-based compensation plan for its directors. Since then, the Company has made partial revisions to the Current BBT System, which remains in effect today. (Hereinafter, the resolution adopted at the aforementioned General Meeting of Shareholders shall be referred to as the "Original Resolution.")

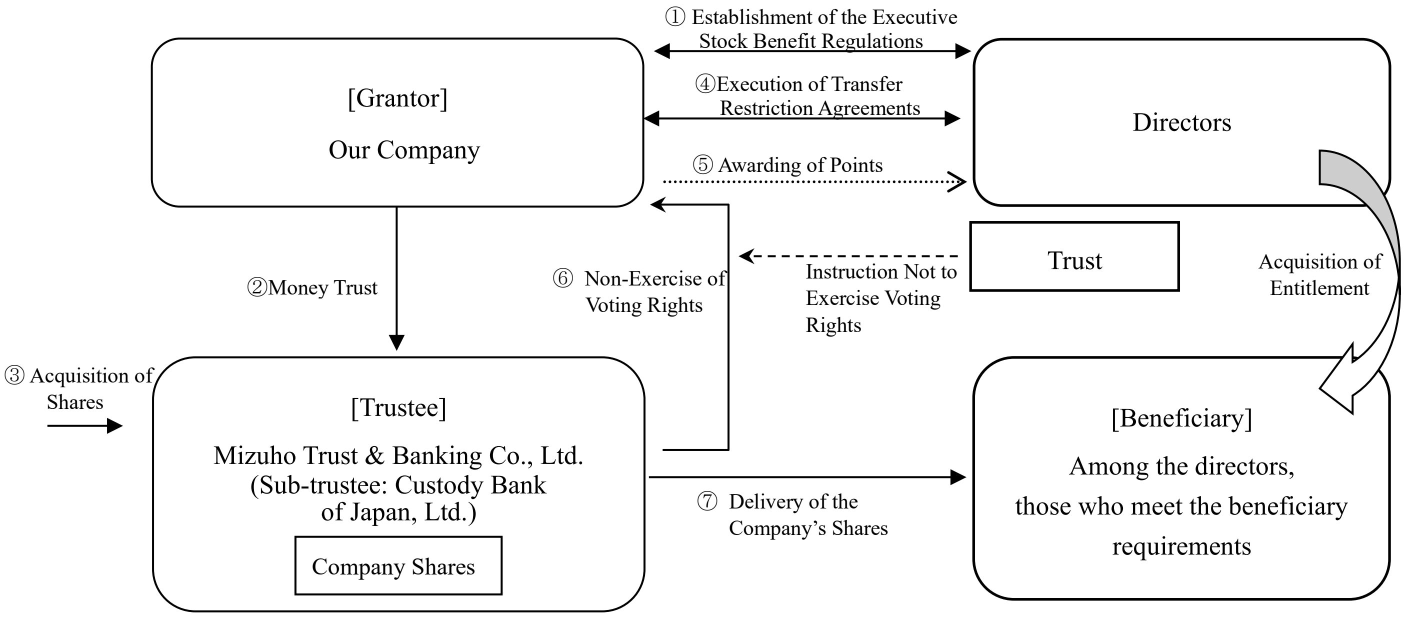
The Company has decided to implement this Revision in order to further clarify the linkage between directors' compensation and the Company's business performance and share value. By enabling directors to share with shareholders not only the benefits of share price increases but also the risks of share price declines, the Company aims to further enhance their commitment to improving medium- to long-term performance and corporate value. In addition, granting directors rights equivalent to those of shareholders, including voting and dividend rights, is intended to promote greater alignment of interests with shareholders.

2. Overview of this System

(1) Overview of this System

This System is a stock-based compensation plan under which the Company's shares are acquired through a trust (hereinafter, trusts established under the Current BBT System and this System shall be referred to as "the Trust") using funds contributed by the Company, and the Company's shares are granted to directors through the Trust in accordance with the Company's Executive Stock Benefit Regulations. The timing of the grant of the Company's shares to directors shall, in principle, be at a fixed time each year. If a director receives a grant of the Company's shares while in office, the director shall, prior to receiving such grant, enter into a comprehensive transfer restriction agreement with the Company as described in Section 3 below. Consequently, the disposition of the Company's shares granted to a director while in office—including transfer—will be restricted until the director's resignation.

<Structure of this System>



① At this General Meeting of Shareholders, the Company will obtain a resolution regarding executive compensation under this System and, within the framework approved at this General Meeting of Shareholders, will establish the "Executive Stock Benefit Regulations."

② The Company will place funds in trust within the scope approved by the resolution of this General Meeting of Shareholders under ①.

③ This trust will acquire the Company's shares using the funds entrusted in ② as the source of funds, either through an exchange market or by subscribing to the disposal of the Company's treasury stock.

④ Directors shall enter into a transfer restriction agreement with the Company stipulating that the Company shares received as benefits during their tenure may not be disposed of through transfer or other means until the director's retirement, and including certain provisions regarding the Company's right to acquire such shares without compensation.

⑤ The Company shall grant points to directors in accordance with the Executive Stock Benefit Regulations.

⑥ The Trust shall, in accordance with the instructions of the Trust Administrator, who is independent of the Company, refrain from exercising the voting rights attached to the Company's shares held in the Trust Account.

⑦ Each year at a specified time, the Trust shall grant shares of the Company to those directors who meet the beneficiary requirements set forth in the Executive Stock Benefit Regulations (hereinafter referred to as "Beneficiaries") in an amount corresponding to the number of points granted to such Beneficiaries.

(2) Eligible Participants

Directors of the Company (including outside directors)

(3) Trust Term

From February 2015 until the termination of this trust (Note: No specific termination date has been set for the trust term; this trust will continue as long as this System remains in effect. This System will terminate upon the delisting of the Company's shares, the repeal of the Executive Stock Benefit Regulations, or other similar events.)

(4) Trust Amount

The Company has established this Trust by contributing the funds necessary for the Trust to acquire, in advance for a specified period, the number of shares reasonably expected to be required to make stock grants under the Current BBT System. Within the scope approved by the original resolution, the Company contributed 50 million yen to this Trust at the start of the trust term (February 2015), covering the two fiscal years ending May 31, 2015, and May 31, 2016. This Trust shall continue as a trust based on this System as amended by resolution of this General Meeting of Shareholders.

Subject to the approval of this Revision at this General Meeting of Shareholders, the Company will revise the Current BBT System to this System for the three fiscal years ending May 31, 2027 through May 31, 2029 (the "Initial BBT-RS Target Period") and for each subsequent three-fiscal-year period following the Initial BBT-RS Target Period (each, a "Target Period"). Furthermore, in order to provide the Company's shares to directors, the shares and cash remaining in the trust property—which were acquired by the Trust using funds contributed by the Company under the Current BBT System —will be allocated as the source of funds for benefits under this System following the resolution of this General Meeting of Shareholders to approve this Revision.

Furthermore, even after the initial BBT-RS Target Period has elapsed, until this System terminates, the Company will, in principle, reasonably estimate the number of shares necessary for payments to directors under this System for each Target Period and make additional contributions to the Trust in the amount deemed necessary for the Trust to acquire such shares in advance. However, when making such additional contributions, if any Company shares remain in the trust assets (excluding Company shares corresponding to the number of points granted to directors for each preceding Target Period for which the corresponding grants to directors have not yet been completed), together with any cash (collectively, the "Remaining Shares, etc."), the Remaining Shares, etc. shall be allocated as the source of funds for benefits under this System during subsequent Target Periods, and the amount of any additional contribution shall be calculated after taking the Remaining Shares, etc. into account. When the Company decides to make an additional contribution, it will disclose such information in a timely and appropriate manner.

(5) Method and Number of Shares to Be Acquired by the Trust

The acquisition of the Company's shares by this trust shall be carried out using the funds contributed pursuant to (4) above, either through an exchange market or by underwriting the disposal of the Company's treasury shares.

Note that, as described in (6) below, the maximum number of points that may be granted to directors is 57,551 points per fiscal year; therefore, the maximum number of shares of the Company that the Trust may acquire during each Target Period is 172,653 shares. We will disclose details regarding the Trust's acquisition of the Company's shares in a timely and appropriate manner.

(6) Maximum Number of Company Shares to Be Granted to Directors

Directors (excluding outside directors) are granted a number of points for each fiscal year, determined in accordance with the Executive Stock Benefit Regulations, taking into account their position, performance achievement, and other factors. Additionally, outside directors are granted a number of points for each fiscal year, determined in accordance with the Executive Stock Benefit Regulations, taking into account their position. The total number of points granted to directors per fiscal year shall be capped at 57,551 points (of which 3,000 points are allocated to outside directors). This cap was determined after comprehensively considering the current level of executive compensation, trends in the number of directors, and future projections, and we deem it appropriate.

Furthermore, the points granted to directors will be converted at a rate of one point per one share of the Company's common stock upon the grant of the Company's shares described in (7) below (provided, however, that if, after approval at this General Meeting of Shareholders, a stock split, a bonus issue, or a reverse stock split, etc., is conducted with respect to the Company's shares, reasonable adjustments will be made to the maximum number of points, the number of points already granted, or the conversion ratio in accordance with the applicable ratio, etc.).

(7) Grant of the Company's Shares, etc.

Directors who meet the beneficiary requirements will, upon completing the prescribed beneficiary determination procedures, receive from the Trust, at a specified time each year, a number of shares of the Company's stock corresponding to the number of points determined in accordance with the provisions set forth in (6) above.

Furthermore, if a director receives a grant of the Company's shares while in office, the director shall, prior to such grant, enter into a comprehensive transfer restriction agreement with the Company as described in Section 3 below. Consequently, the disposition of the Company's shares received by a director while in office—including transfer—will be restricted until the director's resignation.

(8) Exercise of Voting Rights

Voting rights attached to the Company's shares held in the Trust Account shall not be exercised at all, in accordance with the instructions of the Trust Administrator. This approach is intended to ensure neutrality with respect to the Company's management regarding the exercise of voting rights attached to the Company's shares held in the Trust Account.

(9) Treatment of Dividends

Dividends on the Company's shares held in this trust account shall be received by the Trust and applied toward the purchase price of the Company's shares and the trustee's trust fees related to this Trust. Furthermore, in the event of the Trust's termination, any remaining dividends and other proceeds within the Trust shall be distributed pro rata to the directors in office at that time, in accordance with the provisions of the Executive Stock Benefit Regulations, based on the number of points held by each director.

(10) Treatment upon Termination of the Trust

This Trust will terminate upon the occurrence of events such as the delisting of the Company's shares or the repeal of the Executive Stock Benefit Regulations.

Of the residual assets of this Trust at the time of its termination, the Company plans to acquire all shares of the Company free of charge and cancel them by resolution of the Board of Directors. Of the residual assets of this Trust at the time of its termination, the remaining amount of cash—excluding the cash paid to directors pursuant to (9) above—will be paid to the Company.

3. Overview of the Comprehensive Transfer Restriction Agreement for Shares to Be Granted to Directors

If a director receives a grant of the Company's shares during his or her term of office, the director shall, prior to such grant, enter into a comprehensive transfer restriction agreement (hereinafter referred to as the "Transfer Restriction Agreement") with the Company that includes, in summary, the following provisions (the director shall receive the grant of the Company's shares on the condition that he or she enters into the Transfer Restriction Agreement). However, in cases where a director has already resigned at the time of the share grant, or in similar circumstances, the Company's shares may be granted without entering into this Transfer Restriction Agreement.

① Contents of the Transfer Restrictions

Directors may not transfer, create security interests in, or otherwise dispose of the Company's shares received as a grant during the period from the date of receipt of such shares until the date of their resignation as directors of the Company.

② Acquisition by the Company Without Consideration

In the event of certain misconduct or failure to satisfy the requirements for lifting the transfer restriction described in ③ below, the Company shall acquire the relevant shares without consideration.

③ Lifting of Transfer Restrictions

If a director ceases to serve as a director of the Company for a legitimate reason or due to death, the transfer restrictions shall be lifted at that time.

④ Treatment in the Event of Organizational Restructuring, etc.

If a merger agreement in which the Company becomes the dissolving company, or other matters concerning organizational restructuring, etc., is approved at a general meeting of shareholders of the Company or similar forum during the transfer restriction period, the transfer restriction shall be lifted by resolution of the Company's Board of Directors as of the time immediately prior to the business day preceding the effective date of such organizational restructuring, etc.

Furthermore, the Company's shares subject to the transfer restrictions under this Transfer Restriction Agreement are scheduled to be held in a dedicated account opened by the applicable director at a securities firm designated by the Company during the transfer restriction period, so that they cannot be transferred, encumbered, or otherwise disposed of during that period.

In addition to the above, the methods for expressing intent and providing notice under this Transfer Restriction Agreement, the procedures for amending this Transfer Restriction Agreement, and other matters determined by the Board of Directors shall constitute the terms of this 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. (Sub-trustee: Custody Bank of Japan, Ltd.)
④ Beneficiaries : Directors who meet the beneficiary requirements set forth in the Executive Stock Benefit Regulations
⑤ Trust Administrator : A third party with no conflict of interest with the Company
⑥ Type of Trust : A trust of money other than a cash trust (trust for the benefit of others)
⑦ Date of Execution of This Trust Agreement : February 2, 2015
⑧ Date the funds were placed in trust : February 2, 2015
⑨ Term of the Trust : From February 2, 2015, until the trust terminates
(No specific termination date has been set; the trust will continue as long as this System remains in effect.)

End