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August 13, 2026

Company name: FLECT Co., Ltd.
Listing: Tokyo Stock Exchange
Securities code: 4414
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Acquisition of Shares in Connection with the Revision of the Share-Based Compensation Plan

On May 14, 2026, the Company announced a revision (the "Revision," comprising the extension of the trust periods, a shift to a performance-linked structure and other changes) to its share-based compensation plan (the "Plan"), which consists of the BIP trust for remuneration for directors (and other officers) (the "BIP Trust") and the ESOP trust for share granting (the "ESOP Trust" and, together with the BIP Trust, the "Trusts"). At the Board of Directors meeting held today, the Company resolved on the acquisition of shares in the Company for the Trusts during the trust periods extended in connection with the Revision, and on other related matters.

1. Timing, etc. of the acquisition of shares in the Company by the BIP Trust in connection with the Revision

The timing, etc. of the acquisition of shares in the Company by the BIP Trust during the extended trust period following the Revision is as follows.

(i) Type of shares to be acquired: Common shares of the Company
(ii) Total acquisition amount: ¥24 million (planned) (including trust fees and trust expenses)
(iii) Period of acquisition of shares in the Company: August 21, 2026 (planned) to October 30, 2026 (planned)
(iv) Method of acquisition of shares in the Company: Acquisition through the stock market

2. Timing, etc. of the acquisition of shares in the Company by the ESOP Trust in connection with the Revision

The timing, etc. of the acquisition of shares in the Company by the ESOP Trust during the extended trust period following the Revision is as follows.

(i) Type of shares to be acquired: Common shares of the Company
(ii) Total acquisition amount: ¥82 million (planned) (including trust fees and trust expenses)
(iii) Period of acquisition of shares in the Company: August 21, 2026 (planned) to October 30, 2026 (planned)
(iv) Method of acquisition of shares in the Company: Acquisition through the stock market

3. Principal terms of the trust agreements

[Principal Terms of the BIP Trust Agreement]

Type of trust	A money trust other than a specified single-management money trust (a trust for the benefit of a third party)
Purpose of trust	To provide incentives to the Company's directors who are not Audit and

	Supervisory Committee members and directors who are Audit and Supervisory Committee members (the “Directors, etc.”)
Settlor	The Company
Trustee	Mitsubishi UFJ Trust and Banking Corporation (co-trustee: The Master Trust Bank of Japan, Ltd.)
Beneficiaries	Those among the Directors, etc. who satisfy the beneficiary requirements
Trust administrator	A third party with no interest in the Company (a certified public accountant)
Trust period	August 13, 2026 to August 31, 2028
Exercise of voting rights	Voting rights will not be exercised.
Type of shares to be acquired	Common shares of the Company
Total acquisition amount	¥24 million (planned) (including trust fees and trust expenses)
Period of acquisition of shares	August 21, 2026 (planned) to October 30, 2026 (planned)
Method of acquisition of shares	Acquisition through the stock market
Person entitled to residual assets	The Company

[Principal Terms of the ESOP Trust Agreement]

Type of trust	A money trust other than a specified single-management money trust (a trust for the benefit of a third party)
Purpose of trust	To provide incentives to the Company’s executive officers and managerial employees (the “Employees, etc.”)
Settlor	The Company
Trustee	Mitsubishi UFJ Trust and Banking Corporation (co-trustee: The Master Trust Bank of Japan, Ltd.)
Beneficiaries	Those among the Employees, etc. who satisfy the beneficiary requirements
Trust administrator	A third party with no interest in the Company
Trust period	August 13, 2026 to August 31, 2028
Exercise of voting rights	The trustee will exercise the voting rights of shares in the Company in accordance with instructions from the trust administrator that reflect the intentions of the beneficiary candidates.
Type of shares to be acquired	Common shares of the Company
Total acquisition amount	¥82 million (planned) (including trust fees and trust expenses)
Period of acquisition of shares	August 21, 2026 (planned) to October 30, 2026 (planned)
Method of acquisition of shares	Acquisition through the stock market
Person entitled to residual assets	The Company

(Note)

Shares in the Company and cash remaining in the Trusts at the time of the extension will be carried over to the Trusts following the extension. In addition, the timing and amounts indicated above may be changed to appropriate timing, methods and terms in consideration of market conditions and other circumstances and in light of applicable laws and regulations.