September 4, 2026

Company name: NIHON HOUSE HOLDINGS Co., Ltd.
Representative: Kazuyuki Narita: Chairman and Representative Director
Listing: Tokyo Stock Exchange
Securities code: 1873
Inquiries: Koichi Takahashi: President and Representative Director
Telephone: +81-3-5215-9906

# Notice Concerning the Introduction of a Stock Grant Trust (Employee Shareholding Association Disposal-type)

NIHON HOUSE HOLDINGS Co., Ltd. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to introduce a Stock Grant Trust (Employee Shareholding Association Disposal-type) (the "Plan") for the purpose of enhancing employee welfare and providing incentives related to the improvement of the Company's corporate value, as described below.

## 1. Purpose of Introduction

The purpose of the Plan is to enhance employee welfare and contribute to the improvement of the Company's corporate value by ensuring a stable supply of shares to the Employee Shareholding Association, distributing profits from trust asset management to employees, and thereby increasing their awareness of the Company's stock price and motivation toward work. The Plan is a welfare program for employees, structured with reference to the Employee Stock Ownership Plan (ESOP), a compensation plan widely adopted in the United States, and the "Report on New Schemes for Holding Treasury Shares" published by the Ministry of Economy, Trade and Industry on November 17, 2008.

## 2. Overview of the Plan

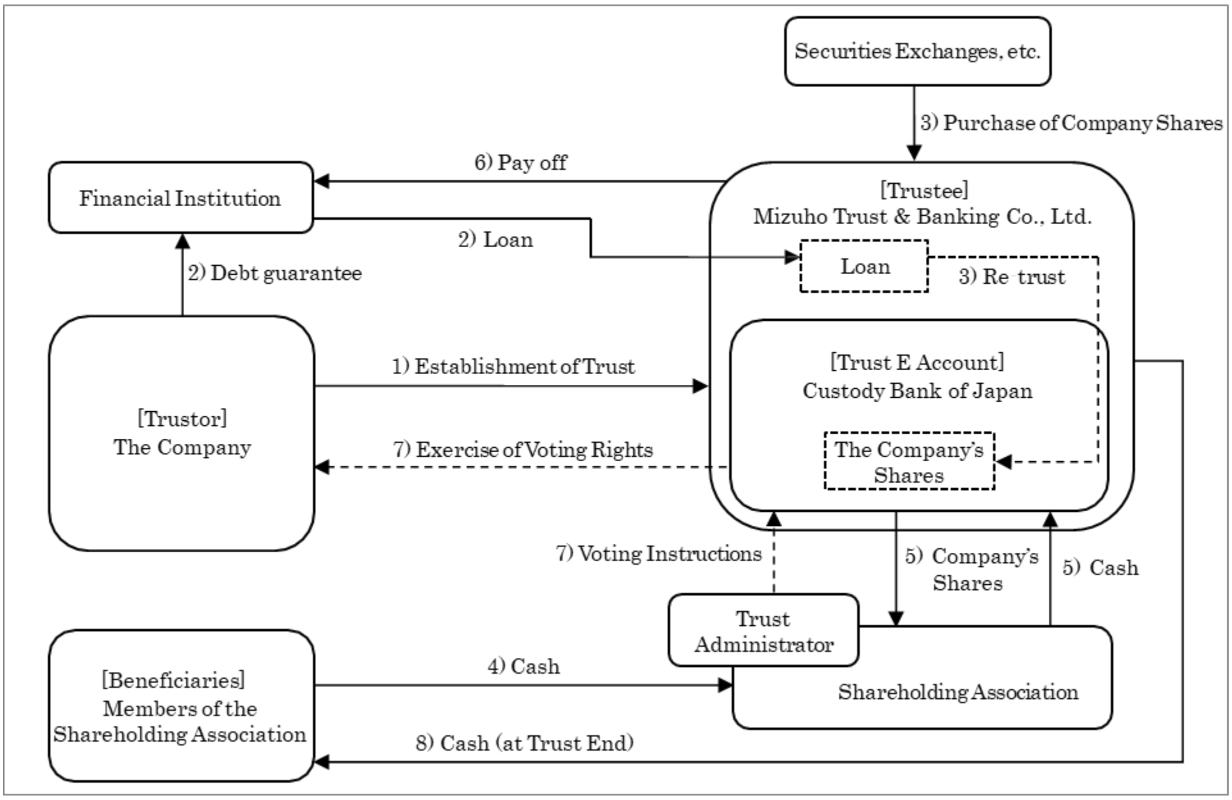
The Plan is an incentive plan designed to return the benefits of stock price appreciation of the Company's shares to all employees who are members of the NIHON HOUSE HOLDINGS Employee Shareholding Association (the "Shareholding Association").

Upon introducing the Plan, the Company will enter into a "Stock Grant Trust (Employee Shareholding Association Disposal-type) Agreement" (the "Trust Agreement") with Mizuho Trust & Banking Co., Ltd. (the "Trustee"), with the Company as the trustor and Mizuho Trust & Banking Co., Ltd. as the trustee. Based on the Trust Agreement, a trust (the "Trust") will be established. Furthermore, the Trustee will enter into a re-trust agreement with Custody Bank of Japan, Ltd., appointing it as the re-trustee to manage the trust assets, including securities.

Custody Bank of Japan, Ltd., through the Trust E Account, will pre-acquire a number of the Company's shares equivalent to the number expected to be purchased by the Shareholding Association over the next four years through securities exchanges. Then, as the Shareholding Association makes its purchases, these shares will be sold to it accordingly. If an amount equivalent to gains on the sale of shares accumulates within the trust assets during the trust period, it will be distributed as residual assets to eligible members of the Shareholding Association (employees) who meet the beneficiary eligibility requirements.

Additionally, the Company will guarantee the borrowings made by the Trustee for the acquisition of the Company's shares by the Trust E Account. In the event that there is a remaining loan balance equivalent to a loss on the sale of shares due to a decline in the Company's stock price at the end of the trust period, the Company will repay such balance based on the guarantee agreement.

### 3. Structure of the Plan




1) The Company will contribute funds to the Trust E Account and establish a third-party benefit trust.
2) The Trustee will borrow funds from a financial institution to pay for the acquisition of shares. (The Company will provide a debt guarantee to the financial institution.)
3) The Trustee will re-trust the borrowed funds to the Trust E Account, which will use the funds to acquire shares of the Company through securities exchanges.
4) Members of the Shareholding Association will contribute their funds to the association along with the incentive payments.
5) The Shareholding Association will purchase shares of the Company at market value each month from the Trust E Account using the funds contributed by employees.
6) The Trustee will repay the principal of the loan using the proceeds from the sale of shares by the Trust E Account to the Shareholding Association and will repay the interest on the loan using dividends and other distributions received by the Trust E Account from the Company.
7) Voting rights attached to the shares held in the Trust E Account will be exercised in accordance with instructions from the Trust Administrator.
8) The Trust will terminate upon the expiration of the trust period or the depletion of trust assets. Upon termination, any remaining shares in the Trust will be disposed of, and after the loan has been fully repaid, any remaining surplus will be distributed to members of the Shareholding Association who meet the beneficiary eligibility requirements. (If, at the time

of trust termination, the Trustee is unable to repay the loan using the trust assets, the Company will fulfill its guarantee obligation and repay the loan.)

## 4. Outline of the Trust

| | |
|---|---|
| (1) Purpose of the Trust | To ensure a stable supply of the Company's shares to the Shareholding Association and to provide distributions to beneficiaries from the proceeds obtained through the management and disposal of the trust assets. |
| (2) Trustor | The Company |
| (3) Trustee | Mizuho Trust & Banking Co., Ltd.<br>Mizuho Trust & Banking Co., Ltd. will enter into a comprehensive trust agreement with Custody Bank of Japan, Ltd., under which Custody Bank of Japan, Ltd. will serve as the re-trustee. |
| (4) Beneficiaries | Members of the Shareholding Association who meet the beneficiary eligibility requirements |
| (5) Trust establishment date | October 5, 2026 |
| (6) Trust period | From October 5, 2026 to April 12, 2031 (scheduled) |

## 5. Details of the Acquisition of the Company's Shares by the Trust

| | |
|---|---|
| (1) Class of shares to be acquired | Common shares of the Company |
| (2) Total acquisition price | ¥517 million |
| (3) Share acquisition period | From October 5, 2026 to April 12, 2027 (scheduled) |
| (4) Method of acquisition | Acquisition through securities exchanges |

### Reference

Assuming that the Trust acquires shares up to the total acquisition price of ¥517 million (scheduled) at an average acquisition price of ¥310, which is the average closing price of the Company's shares over the most recent one-month period from July 1 through July 31, 2026, the total number of shares to be acquired will be 1,667,700 shares.