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Notice Concerning the Grant of Units as Compensation Linked to Business Performance Through Shares with Restriction on Transfer

In accordance with the System of Compensation Through Shares with Restriction on Transfer Linked to Business Performance (hereafter referred to as the “System”), World Co., Ltd. (hereafter referred to as the “Company”) wishes to inform that, at the meeting of the Board of Directors held today, it resolved to grant the rights to receive the Company’s common shares in the number to be computed corresponding to the percentage achievement of the targeted business results during the business performance-assessing period and other factors (hereafter referred to as the “Units”) to the directors of the Company (except directors acting as members of the audit and supervisory committee or outside directors; hereafter referred to as the “Eligible Directors”) as well as the management members of the Company and the Company’s subsidiaries (hereafter referred to as the “Company Group”) including the Company’s group executive officers (hereafter referred jointly with the Eligible Directors” to “Eligibles for the System”) (such resolution shall hereafter be referred to as the “Resolution to Grant”), and will inform the eligible members of its details.

Details of the resolution

1. Summary of the granting of the Units

(1) Kind and number of shares to be issued or disposed of	390,250 common shares of the Company The number has been calculated assuming the case in which the number of shares to be granted based on the Unit becomes the largest.
(2) Price at which it is issued or disposed of	1,518 yen per share * It is set at the closing price of the Company’s common share at the Tokyo Stock Exchange on the business day before the Resolution to Grant is made (June 16, 2026).
(3) Total value of issuance or disposal	592,399,500yen * It is set at the amount equal to the number of shares assuming the case where the number of shares to be granted based on the Unit will be the largest multiplied by the price of Company’s common share at the Tokyo Stock Exchange on the business day before the Resolution to Grant is made (June 16, 2026).
(4) Parties to whom they are planned to be allocated	Directors of the Company (except directors acting as members of the audit and supervisory committee or outside directors): 85,000 shares for 2 members Members of the Company’s management: 244,000shares for 38 members

	Directors of the Company's subsidiaries: 20,250 shares for 5 members Members of the management of the Company's subsidiaries: 41,000 shares for 22 members
(5) Additional information	An extraordinary report has been submitted on the projected grant of the Units in accordance with the Financial Instruments and Exchange Law.

2. Objectives of and reasons for granting the Units

At the meeting of the Board of Directors held on April 3, 2026, the Company resolved to introduce the System aiming at granting an attractive incentive to those eligible for the System that will contribute to sustainably increase the Company's corporate value and shareholder value and, at the same time, solidifying the sharing of value with the shareholders ("alignment") through furthering their commitment to achieving the targeted business performance. Subsequently, at the 68th Ordinary General Meeting of Shareholders held on May 28, 2026, it was approved to grant the remuneration relative to the System to the Eligible Directors, to limit the total number of common shares of the Company the Eligible Directors may receive from the Company by in-kind contribution to 100,000 annually, to limit the total amount of pecuniary amount granted to the Eligible Directors for the granting of common shares of the Company, which is to secure for funding the pecuniary remuneration claims and tax payment, to 150 million yen annually (for those acting simultaneously as directors and employees, the portion of salaries corresponding to the service as an employee shall not be included), among others.

In addition, the Company decided to include directors of the Company's subsidiaries and the management members of the Company group in those eligible for the System and to grant the Units to allocate them the shares with restriction on transfer linked with business performance based on the System.

At the meeting of the Board of Directors held today, the Company resolved to grant the Units to 2 Eligible Directors, 38 management members of the Company, 5 directors of the Company's subsidiaries and 22 management members of the Company's subsidiaries, taking into consideration the objectives of the System, the scope of the duties of each member of those eligible for the System and various other factors.

3. Details of the System

(1) Summary of the System

This System is designed to grant ordinary shares of the Company and cash to the Eligible Persons under the System, in accordance with the degree of achievement of performance based on the Company's medium-term management plan "VISION-W," after the end of the performance evaluation period. The Board of Directors of the Company shall determine the number of shares to be granted to the Eligible Persons under the System in accordance with the degree of achievement of the performance indicators predetermined by the Board of Directors of the Company for the performance evaluation period (hereinafter referred to as the "Performance Evaluation Indicators") (see (2) below), and the Eligible Persons under the System shall make payment of the entire amount of the monetary remuneration claims to be granted in an amount determined based on such number of shares, as property contributed in kind, and receive the issuance or disposal of ordinary shares of the Company. Such monetary remuneration claims shall be granted on condition that the relevant Eligible Persons under the System consent to the above-mentioned in-kind contribution and that the Eligible Persons under the System (i.e., those who, at the time of the grant of the monetary remuneration claims, hold the positions of directors of the Company, group executive officers, or persons selected by the Company's Nomination and Remuneration Committee) have executed a share allotment agreement including the contents set forth in (4) below.

Specifically, the performance evaluation period shall be the three fiscal years covered by the medium-term management plan, and the Performance Evaluation Indicators shall be one or more performance indicators adopted in the medium-term management plan "VISION-W" and any others predetermined in advance by the Board of Directors of the Company.

The initial performance evaluation period shall be the three fiscal years from the fiscal year ending February 2027 through the fiscal year ending February 2029, and the initial Performance Evaluation Indicators shall be consolidated ROE/business segment ROIC, TSR, and the performance of the divisions under their charge. After the end of the initial performance evaluation period, implementation of the System may be continued within the scope approved at the General Meeting concerning the proposal relating to the System.

(2) Method of calculating the number of common shares of the Company to be granted and the amount of the pecuniary remuneration claims

The Company will compute the number of common shares of the Company to be allocated to each one of the members eligible for the System according to the formula [1] mentioned below, and compute the amount of the pecuniary remuneration claims to be granted to each one of the members eligible for the System to be appropriated for the in-kind contribution according to the formula [2].

[1] The number of common shares of the Company to be granted to each one of the members eligible for the System (*1)

Standard number of shares to be granted (*2) x Percentage achievement of the targeted business performance (*3) x Rate of adjustment for the position (*4) x Percentage of share granting (*5)

[2] The amount of the pecuniary remuneration claims to be granted to each one of the members eligible for the System to be appropriated for the in-kind contribution

The number of common shares of the Company to be granted to each one of the members eligible for the System x Share price at the time of grant (*6)

- (*1) If, as a result of computation, a fraction less than one share arises, it shall be rounded down. In case, however, where it is projected to grant monetary remuneration claims to each members eligible for the System based on the results of computation using the formulas [1] and [2], if it is possible to exceed the maximum limit of the pecuniary remuneration claims to be granted in the System, there should be pro-rata adjustment of the number of shares to be issued or disposed of for each of the members eligible for the System within a range not surpassing such maximum amount.
- (*2) This shall be set down in advance by the Board of Directors of the Company.
- (*3) This shall be set down in advance by the Board of Directors of the Company within a range of 50-150% in accordance with the percentage achievement of each Business Performance Assessment Indicator during the performance-assessing period.
- (*4) This shall be set down by the Board of Directors of the Company in advance so that, if there are changes in the positions, the number of shares to be granted shall be adjusted to correspond to the positions.
- (*5) The percentage of the remuneration accounted for by the Company's common shares based on the System shall be set at 50%.
- (*6) Based on the closing price of the common share of the Company at the Tokyo Stock Exchange on the business day preceding the resolution by the Board of Directors concerning the issuance or disposal of the Company's common shares that is to be made after the termination of the Performance-Assessing Period (hereafter referred to as the "Resolution by the Allocation Board of Directors") (if there are no transactions on such a day, the closing price on the trading day immediately preceding it), this shall be determined by the resolution by the Allocation Board of Directors within a range that will not be particularly favorable to the members eligible for the System who will subscribe for the Company's common shares.

(3) Conditions on which the grant will be effected to the members eligible for the System

In principle, the Company shall issue or dispose of the common shares of the Company in the number computed based on the description in Section (1) above to the Eligible Directors after termination of the performance-

assessing period, on condition that the members eligible for the system satisfy the requirements listed below.

- [1] The members eligible for the System have continuously been in the position of the Company's director, group executive officers, or other positions designated by the Company's Designation and Remuneration Committee during the performance-assessing period.
- [2] They have not engaged in certain unlawful behaviors defined by the Board of Directors of the Company.
- [3] They satisfy the requirements the Board of Directors of the Company considers necessary for the achievement of the purposes of the System.

(4) Details of the Contract for Performance-Linked Allocation of the Shares with Restriction on Transfer

On the occasion of the allocation of common shares based on the System, the contract for allocation of shares to be concluded, based on the resolution by the Board of Directors of the Company, between the Company and the members eligible for the System that receive the allocation of such common shares (hereafter referred to as the "Allocation Contract") shall include the contents described below.

[1] Details of the restriction on transfer

The members eligible for the System may not treat the allocated shares in such a manner as transfer and creation of an encumbrance during the period from the paid-in date for the common shares of the Company allocated in accordance with the Allocation Contract (hereafter referred to as the "Allocated Shares") up to the day that includes the time immediately after the point at which the member retires or resigns from the position which the Board of Directors of the Company designates from among the positions of the Company group's directors or employees, or up to the day on which the securities report for the Company's business year to which the day of receiving the allocation belongs (or, in case that the allocation is received within six months from the start of the business year, the semiannual report for such business year), whichever is the later (hereafter referred to the "Transfer Restriction Period").

[2] Lifting of the restriction on transfer, etc.

The Company shall lift the restriction on transfer for all of the Allocated Shares at the time of expiration of the Transfer Restriction Period.

[3] Reasons for acquiring the Allocated Shares on a gratuitous basis

In case where the member eligible for the System retires or resigns from the position which the Board of Directors of the Company designates from among the positions of the Company group's directors or employees without justifiable reasons such as expiration of the term of service and demise, the Company may justifiably acquire the Allocated Shares on a gratuitous basis.

[4] Handling at the time of organizational restructuring, etc.

Notwithstanding the provision of [1] above, the Company shall lift the restriction on transfer for all of the Allocated Shares before the effective date of relevant organizational restructuring, etc. if, during the Transfer Restriction Period, the Company's General Meeting of Shareholders approves a merger contract in which the Company will be the non-surviving party, a share exchange contract or share transfer project in which the Company will be a wholly-owned subsidiary (in case where the approval by the Company's General Meeting of Shareholders is not required for such organizational restructuring, etc., the Company's Board of Directors approves it).

[5] Other matters to be defined

Other matters concerning the Allocation Contract shall be defined by the Board of Directors of the Company.

(5) Handling at the time of organizational restructuring, etc.

If, during the performance-assessing period, the Company's General Meeting of Shareholders approves a merger contract in which the Company will be the non-surviving party, a share exchange contract or share transfer project in which the Company will be a wholly-owned subsidiary (in case where the approval by the Company's General Meeting of Shareholders is not required for such organizational restructuring, etc., the Company's Board

of Directors approves it) (limited to the cases where the effective date for such organizational restructuring is planned to be before the issuance or disposal of the Company's common shares), the Company shall grant the cash in the amount obtained by multiplying the standard number of shares to be allocated reasonably adjusted in accordance with the period from the start of the performance-assessing period up to the day of approval of such organizational restructuring, etc. by the closing price of the Company's common share at the Tokyo Stock Exchange on the business day immediately before the day of approval of such organizational restructuring, instead of granting the Company's common shares.