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To whom it may concern,

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Notice Regarding the Introduction of a Post-Delivery Stock Compensation Plan

At the Board of Directors meeting held today, the Company resolved to introduce a new post-delivery stock compensation plan for its Directors (excluding Directors who are Audit and Supervisory Committee Members and Outside Directors; hereinafter referred to as the "Eligible Directors") and decided to submit the related proposal (hereinafter referred to as the "Proposal") to the 14th Ordinary General Meeting of Shareholders scheduled to be held on September 29, 2026 (hereinafter referred to as the "General Meeting of Shareholders"). The details are as follows.

1. Purpose and Conditions for the Introduction of the Plan

(1) Purpose of Introduction

At the 9th Ordinary General Meeting of Shareholders held on September 29, 2021, the Company received approval to provide compensation to Eligible Directors for the granting of pre-delivery restricted stock (hereinafter referred to as the "Pre-Delivery Stock Compensation Plan").

The Company has now decided to revise a portion of its stock compensation system and newly introduce two types of post-delivery stock compensation plans for Eligible Directors: a performance-linked stock compensation unit (hereinafter referred to as "PSU") plan and a restricted stock unit (hereinafter referred to as "RSU") plan (the PSU plan and RSU plan are collectively referred to as the "Plan").

The PSU plan aims to clarify the linkage between the compensation of Eligible Directors and the Company's performance, thereby strengthening the incentives for Eligible Directors to further enhance corporate value. It also aims to promote long-term value sharing with shareholders by requiring the continued holding of shares even after the end of the performance evaluation period (hereinafter referred to as the "Evaluation Period").

The RSU plan aims to encourage continued service over a certain period, provide incentives for Eligible Directors to achieve sustainable improvement in the Company's corporate value, and promote long-term value sharing with shareholders.

(2) Conditions for Introduction

Since the Plan involves the provision of new post-delivery stock compensation to Eligible Directors, the introduction of the Plan is conditional upon obtaining the approval of shareholders at the General Meeting of Shareholders regarding the provision of such compensation.

The amount of compensation, etc., for the Company's Directors (excluding Directors who are Audit and

Supervisory Committee Members) was approved at the 4th Ordinary General Meeting of Shareholders held on March 29, 2017, to be within 500 million yen per year (excluding the employee portion of salaries for Directors who also serve as employees). Furthermore, separate from this compensation limit, approval was obtained at the 9th Ordinary General Meeting of Shareholders held on September 29, 2021, to provide compensation based on the Pre-Delivery Stock Compensation Plan to Eligible Directors within a limit of 500 million yen per year (excluding the employee portion for Directors who also serve as employees), with the number of shares to be issued or disposed of under this plan being limited to 800,000 shares per year.

The Company intends to request the approval of shareholders at the General Meeting of Shareholders to establish a compensation limit for the Plan within the existing compensation limit for the Pre-Delivery Stock Compensation Plan.

2. Overview of the System

The PSU system is a performance-linked stock compensation system using performance share units, under which the Company's Board of Directors determines the base number of shares (hereinafter referred to as the 'base number of shares to be granted'), the evaluation period, and performance targets during the evaluation period, and delivers a number of the Company's common shares calculated based on the degree of achievement of such performance targets.

The RSU system is a system under which, on the condition that the eligible director has continuously served as a director of the Company or in another position determined by the Company's Board of Directors during a period determined by the Company's Board of Directors (hereinafter referred to as the 'service provision period'), a predetermined number of the Company's common shares are delivered after the end of the service provision period. The system may also stipulate that the achievement of performance targets determined by the Company's Board of Directors is a condition for the delivery of the Company's common shares (hereinafter referred to as 'performance conditions') (the performance conditions are conditions for the delivery of a predetermined number of shares, and the number of shares to be delivered shall not be linked to the degree of achievement of performance targets).

Under this system, for both the PSU system and the RSU system, certain transfer restrictions will be imposed on the Company's common shares to be delivered. (However, if the eligible director has retired or resigned from the position of director of the Company or any other position determined by the Company's Board of Directors at the time of delivery of the Company's common shares, such transfer restrictions shall not be imposed.) The performance indicators for the PSU system and the performance indicators when performance conditions are attached to the RSU system will be set by the Company's Board of Directors after deliberation by the Nomination and Compensation Committee, based on indicators such as net sales, profit, and other management policies of the Company.

The total number of the Company's common shares to be issued or disposed of to eligible directors under this system, when combined with the total number of the Company's common shares to be issued or disposed of to eligible directors under the pre-delivery stock compensation system, shall be within the annual limit of 800,000 shares, which is the current limit for the pre-delivery stock compensation system. The total amount of compensation shall be within the annual limit of 500 million yen, which is the limit for the pre-delivery stock compensation system, as an amount considered reasonable in light of the above objectives (excluding the employee portion for directors who also serve as employees). However, if the total number of the Company's issued shares increases or decreases due to a consolidation or split of shares (including allotment of shares without contribution), the above maximum number of shares shall be adjusted in accordance with the ratio. In addition, when applying the pre-delivery stock compensation system or this system as compensation for multiple years, the total number of shares granted per year (calculated using the base number of shares to be granted for the PSU system and the predetermined number of shares for the RSU system) is planned to be approximately 1% of the total number of the Company's issued shares.

(1) Method of Stock Delivery

The delivery of the Company's shares under this system shall be carried out by one of the following methods based on a resolution of the Board of Directors.

① A method of issuing or disposing of the Company's shares without requiring the payment of money or the contribution of assets in kind as compensation for eligible directors.

② A method of providing monetary compensation claims to eligible directors as compensation, and having the eligible directors contribute all of such monetary compensation claims as assets in kind to receive the issuance or disposal of the Company's shares.

(2) Conditions for Stock Delivery

Under the PSU system, the Company's shares will be delivered to eligible directors when the degree of achievement of performance targets during the evaluation period is determined and the following requirements are met in summary.

① There has been no misconduct as defined by the Company's Board of Directors.

② Meeting other requirements determined by the Company's Board of Directors as necessary to achieve the purpose of the performance-linked stock compensation system.

Under the RSU system, the Company's common shares will be delivered to eligible directors after the end of the service provision period when the following requirements are met in summary.

① There has been no misconduct as defined by the Company's Board of Directors.

② If performance conditions are attached, those conditions have been achieved.

③ The eligible director has continuously served as a director of the Company or in another position determined by the Board of Directors of the Company during the service period, and satisfies other requirements determined by the Board of Directors.

In addition, for both the PSU plan and the RSU plan, (i) if, prior to the delivery of the Company's common stock, (i-a) an eligible director resigns or retires from the position of director of the Company or another position determined by the Board of Directors of the Company due to death or other reasons deemed justifiable by the Board of Directors of the Company, or (i-b) a merger agreement in which the Company becomes a disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other matters concerning organizational restructuring, etc., are approved by the Company's General Meeting of Shareholders (or by the Company's Board of Directors if approval by the General Meeting of Shareholders is not required for such organizational restructuring, etc.), and (ii) if the Board of Directors of the Company deems there is a justifiable reason, the Company may, at its discretion, provide cash in an amount reasonably determined by the Board of Directors of the Company in lieu of the Company's common stock at a time reasonably determined by the Board of Directors of the Company.

(3) Overview of Transfer Restrictions, etc.

The Company's common stock delivered under this plan shall be subject to transfer restrictions, except in cases where the eligible director has already resigned or retired from the position of director of the Company or another position determined by the Board of Directors of the Company at the time of the stock delivery. The overview is as follows:

① Eligible directors shall not transfer, create a security interest in, or otherwise dispose of the Company's common stock delivered under this plan (hereinafter referred to as the "Subject Shares") during the period from the delivery date of the Subject Shares until the date on which the eligible director resigns or retires from the position of director of the Company or another position determined by the Board of Directors of the Company (hereinafter referred to as the "Transfer Restriction Period") (hereinafter referred to as "Transfer

Restrictions").

② The Company shall lift the transfer restrictions on all of the Subject Shares upon the expiration of the Transfer Restriction Period.

③ If, during the Transfer Restriction Period, an eligible director violates laws and regulations, internal rules, or agreements with the Company, or falls under any other grounds determined by the Board of Directors of the Company as being appropriate for the Company to acquire the Subject Shares without consideration, the Company shall automatically acquire the Subject Shares without consideration.

④ Notwithstanding the provisions of (1) above, if, during the Transfer Restriction Period, a merger agreement in which the Company becomes a disappearing company, a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or other matters concerning organizational restructuring, etc., are approved by the Company's General Meeting of Shareholders (or by the Company's Board of Directors if approval by the General Meeting of Shareholders is not required for such organizational restructuring, etc.), the Company shall lift the transfer restrictions on all of the Subject Shares prior to the effective date of such organizational restructuring, etc.

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