DISCLAIMER: This English document is translated using a machine translation. You may use this for reference purposes only, fully understanding that it may include inaccurate translations. It is your sole responsibility if you rely not on the Japanese original but on this translation.

February 13, 2026

To whom it may concern,

Company name: HIRAKAWA HEWTECH CORP.

Name of representative: CEO Yuichi Shino

(Code No.: 5821, TSE Prime Market)

Inquiries: Manager, General Affairs Div. Hideo Takahashi

(TEL. +81-3-3457-1400)

Notice Concerning Allotment of Shares Without Contribution

The Company hereby announces that it has resolved, at its Board of Directors meeting held on February 13, 2026, to conduct an allotment of shares without contribution utilizing treasury shares held by the Company as described below.

1. Purpose of the allotment of shares without contribution

The Board of Directors of the Company recognizes, in view of the current status of treasury shares holdings (16.01% of the Company's issued shares), that securing circulating shares of the Company is an important management issue. The Company has resolved to conduct an allotment of shares without contribution with the aim of increasing liquidity of the Company shares and making effective use of the treasury shares held by the Company to return of profits to shareholders.

The allotment of shares without contribution is a system under Article 185 of the Companies Act that allows a company to allot its shares without requiring any additional payment from shareholders. Unlike a stock split, treasury shares held by the Company will not be the subject of the allotment.

All shares of the Company to be distributed to shareholders will be appropriated from the treasury shares held by the Company.

The Company, the securities companies, Japan Securities Depository Center, and shareholder registry administrator of the Company, Mitsubishi UFJ Trust and Banking Corporation (hereinafter referred to as "Mitsubishi UFJ Trust"), can complete all the procedures, and, therefore, shareholders do not need to take any actions.

Mitsubishi UFJ Trust will notify you of the allotment by early May 2026 as the target timeline.

2. Overview of the allotment of shares without contribution

(1) Overview of the allotment without contribution

On the record date of March 31, 2026, the treasury shares held by the Company will be allotted without contribution at a ratio of 0.05 shares of common shares for each 1 share of common shares held by shareholders listed or recorded in the final shareholder register as of the record date.

(2) Status of shares to be delivered by the allotment without contribution

i. Total number of issued shares before the allotment without contribution 17,627,800 shares

ii. Number of treasury shares not allotted without contribution 2,081,958 shares

iii. Total number of shares to be delivered by the allotment without contribution 740,278 shares

iv. Total number of issued shares after the allotment without contribution 17,627,800 shares

(Note) Above figures are as of September 30, 2025, and the number of treasury shares not allotted without contribution and the total number of treasury shares to be delivered upon allotment without contribution may change due to purchase or disposal of treasury shares by the record date.

3. Schedule

(1)	Date of public notice of the record date:	Monday, March 16, 2026
(2)	Record date:	Tuesday, March 31, 2026
(3)	Effective date:	Wednesday, April 1, 2026

4. Other matters

（1） Regarding the share capital

There is no change to the amount of share capital upon the allotment of shares without contribution.

（2） Regarding the dividends

As the effective date of the allotment of shares without contribution is April 1, 2026, the year-end dividend for the fiscal year ending March 2026 (scheduled to be paid in June 2026) will be paid based on the number of shares before the allotment of shares without contribution.
Dividends based on the number of shares after the allotment without contribution will be paid in the interim dividend for the fiscal year ending March 2027 (scheduled to be paid in December 2026).

The Company recognizes that the return of profits to the shareholders is an important management issue, and its basic policy is to pay stable dividends based on progressive and continuous dividends.

（3） Treatment of fractional shares of less than one share resulting from the allotment of shares without contribution

Pursuant to Article 234, Paragraph 1 of the Companies Act, fractional shares of less than 1 share resulting from the allotment of shares without contribution will be sold collectively and the proceeds from the sale will be distributed to shareholders, who had held the fractional shares, in proportion to the fractional shares held by each shareholder.

（4） For shares less than one unit resulting from the allotment (less than 100 shares)

There may arise fractional shares of less than one unit or 100 shares resulting from the allotment of shares without contribution. Shareholders holding shares of less than one unit are entitled to use the following systems.

① System for purchasing shares constituting less than one unit

This system allows shareholders to demand that the Company purchase their shares constituting less than one unit in accordance with Article 192, Paragraph 1 of the Companies Act.

② System for additional purchasing of shares constituting less than one unit

Under this system, pursuant to the provisions of the Company's Articles of Incorporation pursuant to Article 194, Paragraph 1 of the Companies Act, shareholder may demand that the Company sell the shares held by the Company so that the total number of shares held by the shareholder will become 1 unit (100 shares) including the shares that was held by the shareholder.

[Supplementary explanation]

(Specific example of the allotment without contribution)

(Example 1) Shareholder holding 2,000 shares

	Before the allotment without contribution		After the allotment without contribution
Number of shares held	2,000 shares	+100 shares →	2,100 shares

(Example 2) Shareholder holding 50 shares

	Before the allotment without contribution		After the allotment without contribution
Number of shares held	50 shares	+2.5 shares →	52 shares
			0.5 shares
			* Cash payment for 0.5 shares

* Fractional shares of 0.5 shares will be sold collectively and the proceeds will be distributed to the shareholder.

(Inquiries and Notices)

The effective date is scheduled to be April 1, 2026. For the date that the shares will be allotted to your securities account, please contact your securities company.

Mitsubishi UFJ Trust and Banking Corporation, shareholder registry administrator of the Company, will send a notification of the allotment to all shareholders who were subject to the allotment by early May 2026 as the target timeline.