June 26, 2026

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Notification of Continuation of Stock Compensation Plan ("Restricted Stock Units")

HOYA Corporation ("the Company") announces that the Compensation Committee held today on June 26, 2026 has decided on the continuation ofthe Restricted Stock Units" ("the Plan" or "RSU") which was implemented from FY2025 as the mid-to-long term incentive plan for Executive Officers.

1. Purpose of the Plan

   The Plan is intended to further increase awareness and motivate the Company's Executive Officers (including non-residents of Japan) to contribute to improve the mid-to-long term value of the Company, and to secure excellent human resources by making the compensation level and structure competitive with global companies.

2. Overview of the Plan

   Under the Plan, prescribed number of shares are delivered to Executive Officers ("Recipients") upon retirement from their position, in accordance with the length of service as Executive Officers of the Company.

   Every year, the Company announces a baseline number of shares (CEO: base remuneration × 0.50 ÷ base share price, other Executive Officers: base remuneration × 0.30 ÷ base share price) to Recipients for a one-year term starting from that year. The base share price is set as the closing price of the Company's shares at the Tokyo Stock Exchange, Inc., on the business day before the resolution date of the Compensation Committee that determines the baseline number of share to each Recipient. (If there is no trading on that day, the closing price from the most recent prior trading day is used). After the end of the period in question, the confirmed baseline number of shares is managed within this Plan during each Recipient's term. The Company determines the standard compensation equivalent to the market value of the Company's shares of the accumulated baseline number of shares upon retirement. The Company will pay to the Recipients 50% of the standard compensation amount as claims for monetary remuneration.

Recipients shall invest the monetary claims in kind and shall be granted a number of Company shares, which is equal to the amount of monetary claims in question divided by paid-in amount per Company share. From the viewpoint of ensuring payment of tax, the Company shall pay the remainder of the standard compensation amount in cash. Under the Plan, the payment per share for company stock allocated to Recipients is set at the closing price of the Company's shares at the Tokyo Stock Exchange, Inc., on the business day before the Board resolution regarding the relevant new share issuance or disposal of treasury shares. This Board meeting is held after the Ordinary General Meeting of Shareholders that takes place at least one year after the rights are granted. (If there is no trading on that day, the closing price from the most recent prior trading day is used.)

However, the heirs of Recipients who died during their tenure and Recipients who retire due to injury or illness shall receive the entire standard compensation amount in cash.

3. Treatment of retirement during the subject period

The handing of the allocation of shares and the monetary pay-out when Recipient retire, the handling of the Plan at the time of corporate reorganization, etc., and other details of the Plan will be determined by the Compensation Committee. In addition, the clawback malus clause provides that the unpaid portion of the compensation under the Plan may be reduced or may not be paid, and all or part of the paid portion may be claimed back, in the following cases.

(i) In the event of resignation for personal reasons regardless of the reason (except for unavoidable reasons such as injury or illness)

(ii) In the event of dismissal as the Company's Executive Officers

(iii) In the event that the Board of Directors resolves to revise the financial statements due to a serious accounting error or fraud

(iv) In the event that it becomes clear that the Recipient has committed misconduct during term in office such as significant negligence of duties, violation of laws and regulations, violation of the Company's internal regulations, and breach of important contract.

4. Maximum number of shares to be granted and maximum amount of money to be paid-out

The total amount of the standard compensation amount to be granted to the Recipients shall be up to 1,072 million yen per year.

The upper limit of the number of shares to be granted to the Recipients by the Company and the amount of money to be paid for Executive Officers are as shown below. However, if the total number of issued shares of the Company increases or decreases due to share consolidation, share split, allotment of shares without contribution, etc., the upper limit and the number of shares to be granted to the Recipients will be rationally adjusted according to the relevant ratio.

Position	Upper limit of shares to be granted	Upper limit of the amount to be paid-out
CEO	25,000 shares	653 million yen
CFO	9,000 shares	236 million yen
CSO	7,000 shares	183 million yen

If there is a possibility of exceeding the total upper limit of the above-stated standard compensation amount or the upper limit of the total number of shares to be granted or the upper limit of the amount to be paid-out as a result of the grant of shares or monetary pay-out, the number of shares to be granted or the amount of money to be paid-out to each Recipient will be reduced through a reasonable method, such as proportional distribution, to the extent that the upper limits are not exceeded.

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