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March 26, 2026

Company name: Noritsu Koki Co., Ltd.

Representative: Ryukichi Iwakiri, Representative Director and CEO
(Stock Code: 7744 Tokyo Stock Exchange Prime Market)

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Notice Regarding Disposition of Treasury Shares as Restricted Share-based Compensation

Noritsu Koki Co., Ltd. announced that a meeting of the Board of Directors held today has resolved to conduct a disposition of treasury shares (hereinafter, the “Treasury Share Disposition” or the “Disposition”) as follows.

1. Overview of the Disposition

(1)	Disposition date	April 24, 2026
(2)	Class and number of shares for disposition	Common shares of the Company 30,768 shares
(3)	Disposition price	¥2,145 per share
(4)	Total amount of disposition	¥65,997,360
(5)	Recipients of disposition, number of thereof, and number of shares for disposition	Directors* Two 27,972 shares Executive officers Two 2,796 shares *Excluding Directors who are Audit and Supervisory Committee members and outside Directors.

2. Purpose of the Disposition and reason therefor

The Company resolved at a Board of Directors meeting held on February 24, 2021 to introduce a restricted share-based compensation plan (hereinafter the “Share-based Compensation Plan”) as a new compensation plan for Directors of the Company (excluding Directors who are Audit and Supervisory Committee members and outside Directors; hereinafter “Eligible Directors”) to provide them with an incentive to achieve a sustainable increase in the Company’s corporate value and to further promote shared value with shareholders.

Furthermore, at the 66th Annual General Meeting of Shareholders, held on March 26, 2021, the Company received approval for several details under the Share-based Compensation Plan, including payment of up to ¥80 million in monetary receivables per year to the Eligible Directors as monetary compensation to be used as contribution assets for the acquisition of restricted shares (hereinafter “Restricted Share-based Compensation”) and issuance or disposition of up to 100,000 shares (300,000 shares per year following the adjustment resulting from the 3-for-1 stock split of the Company’s common stock implemented on July 1, 2025), per year of the Company’s common stock, and a period of restriction on the transfer of the restricted shares begin the period from the day on which the allocation is received to the point in time directly after retirement from the position predetermined by the Company’s Board of Directors.

An overview of the Share-based Compensation Plan is as follows.

【Overview of the Plan】

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The Eligible Directors pay in as a contribution in kind the entire amount of the monetary receivables paid to them by the Company under the Share-based Compensation Plan and receive an issuance or disposition of the Company's common shares. The pay-in amount per share is decided by the Board of Directors based on the closing price of the Company's common shares on the Tokyo Stock Exchange on the trading day immediately preceding the day of the Board of Directors' resolution (or if the shares were not traded on that day, the closing price on the most recent previous day on which the shares were traded) within a range that does not confer an especial advantage for the Eligible Directors receiving the common shares.

Moreover, in the issuance or disposition of the Company's common shares under the Share-based Compensation Plan, the Company and the Eligible Directors shall conclude a restricted share allocation agreement between them, which shall include the following provisions: 1) the Eligible Directors shall be prohibited for a certain period from disposing of the common shares of the Company received in accordance with the restricted share allocation agreement in any way, including transfer to a third party, or use for the creation of a security interest and 2) the Company shall acquire the common shares without compensation if certain events occur.

The Company has also introduced a restricted share compensation plan similar to the Share-based Compensation Plan (together, "the Plan") for Executive Officers who do not concurrently serve as Directors of the Company.

In the Treasury Share Disposition, as part of the Plan, the disposition of treasury shares will be implemented for Eligible Directors and Executive Officers who do not concurrently serve as directors of the Company (collectively, "Eligible Directors, etc.")

After discussion with and advice from the Nomination and Compensation Committee, and considering the objective of the Plan, the status of the Company's business performance, the range of responsibilities of each Eligible Director, etc. and other general circumstances, the Company, in accordance with a resolution of the Board of Directors passed today, has decided to grant a total amount of ¥65,997,360 in monetary receivables (hereinafter the "Monetary Receivables") (of which, a total of ¥59,999,940 in monetary receivables for Eligible Directors) and 30,768 common shares (of which, 27,972 shares for Eligible Directors) with the objective of further increasing the motivation of the Eligible Directors, etc.

In the Treasury Share Disposition, under the Plan, the four Eligible Directors, etc. who are to receive the allocation are to pay in the entire amount of monetary receivables to the Company as a contribution in kind and receive a disposition of the Company's common shares (hereinafter the "Allocated Shares").

In the Treasury Share Disposition, the Company and the Eligible Directors, etc. will conclude a restricted share allocation agreement (hereinafter the "Allocation Agreement"), an overview of which is as follows in 3. below.

3. Overview of the Allocation Agreement

(1) Transfer restriction period

From April 24, 2026 to the point in time immediately after retirement from the position of Director of the Company. For Executive Officers who do not concurrently serve as directors of the Company, the period is from April 24, 2026 to the time immediately following their resignation or retirement from any of their positions as Directors or Executive Officers of the Company ("Executive position, etc.").

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(2) Conditions for lifting the transfer restriction

The transfer restriction shall be lifted from all of the Restricted Shares at the end of the transfer restriction period on the condition that the Eligible Directors, etc. have continuously held the position of Director of the Company or an Executive position, etc. during the period from the starting date of performing their duties until immediately before the conclusion of the first Annual General Meeting of Shareholders that falls after that (hereinafter the “Official Duty Provision Period”). (However, in the case of an Executive Officer who does not concurrently serve as a director, the term shall be the period from April 1, 2026 to March 31, 2027.)

(3) Handling of retirement or resignation of an Eligible Director, etc. during the transfer restriction period due to completion of term of office, death, or other just reason

i. Timing for lifting of transfer restriction

The transfer restriction shall be lifted immediately after the retirement or resignation of an Eligible Director, etc. in the case where the Eligible Director, etc. has retired due to completion of the term of office or resigned as a Director or from an Executive position, etc. of the Company, or due to death, or other just reason.

ii. Number of shares subject to lifting of transfer restriction

The number of shares shall be the number obtained by multiplying the number of the Allocated Shares held at the time of retirement or resignation stipulated in i. by the number obtained by dividing the number of months from the month containing the first day of the Official Duty Provision Period to the month containing the date of retirement or resignation of the Eligible Director, etc. by 12 (with this number being deemed as 1 in cases where it exceeds 1) (moreover, if the calculation results in fractions of less than one share, these shall be rounded down.)

(4) Acquisition without compensation by the Company

The Company shall automatically acquire the Allocated Shares without compensation if the transfer restriction is not lifted at the end of the transfer restriction period of the time for lifting the transfer restriction stipulated in (3) above.

(5) Management of shares

To ensure that the Allocated Shares are not transferred, used to create a security interest, or disposed of in any other way during the transfer restriction period, they shall be managed in a dedicated account to be opened with Nomura Securities Co., Ltd. by the Eligible Directors, etc. during the transfer restriction period. The Company shall ensure the effectiveness of the transfer restriction, etc., of the Allocated Shares by concluding an agreement with Nomura Securities Co., Ltd. relating to management of the accounts for the Allocated Shares held by the Eligible Directors, etc. Moreover, the Eligible Directors, etc. shall consent to the details of the management of the accounts.

(6) Handling during organizational restructuring, etc.

During the transfer restriction period, if the Company’s General Meeting of Shareholders approves matters regarding a merger agreement in which the Company is a dissolving company, a share exchange agreement in which the Company becomes a wholly owned subsidiary, or a share transfer plan or other organizational restructuring matter (or, in cases where the organizational restructuring does not require approval of the Company’s General Meeting of Shareholders, the Company’s Board of Directors), then by a resolution of the Board of Directors, the transfer

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restriction shall be lifted immediately before the day preceding the effective date of the organizational restructuring for a number of Allocated Shares obtained by multiplying the number of Allocated Shares held at the time by a number obtained by dividing the number of months from the month containing the first day of the Official Duty Provision Period to the month containing the date of the approval by 12 (with this number being deemed as 1 in cases where it exceeds 1) (moreover, if the calculation results in fractions of less than one share, these shall be rounded down). Furthermore, immediately after the lifting of the transfer restriction, the Company shall automatically acquire without compensation all of the Allocated Shares whose transfer restriction has not been lifted.

4. Grounds for calculation of the pay-in amount and specific details thereof

The Treasury Share Disposition to the allocation recipients is to be conducted with the monetary receivables paid under the Plan as restricted share-based compensation for the Company's 72nd business year as contribution assets. The disposition price is to be ¥2,145, being the closing price of the Company's common shares on the Tokyo Stock Exchange Prime Market on March 25, 2026 (the trading day preceding the date of the Board of Directors' resolution), in order that the price may be free from arbitrariness. This is the market price immediately before the date of the Board of Directors' resolution and is therefore considered to be a rational price that does not confer an especial advantage.