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Company name: Kyokuto Boeki Kaisha, Ltd.
Representative: Shinji Sakuma, Representative Director
President and Chief Executive Officer
(Code number: 8093; TSE Prime)
Inquiries: Hisako Fujikawa, Group Director,
Administration Management Group;
General Manager, Personnel & General
Affairs Dept.
(Telephone: +81-3-3244-3511)

Notice Concerning Revisions to Officer Compensation Plan

Kyokuto Boeki Kaisha, Ltd. (the “Company”) hereby announces that, at the Board of Directors meeting held on June 23, 2026, it resolved to revise its Officer (refers to Directors and Executive Officers of the Company) Compensation plan (hereinafter, referred to as the “Plan”). The details of the revisions are set out below. Please note that the revisions to the Plan have been judged as appropriate by the Compensation Committee.

1. Objective of the revisions

As part of its Medium-Term Management Plan 2028 “Beyond NEXUS,” released on May 14, 2026, the Group set out the goal of delivering sustainable growth and increasing its corporate value based on the basic policy of developing a more advanced business model and transforming its revenue structure. The medium-term management plan sets out not only to increase the Group’s operating profits, but also to promote a form of management that is conscious of capital efficiency, with ROE and ROIC positioned as key management indicators.

Under this management policy, we made the decision to revise part of our officer compensation plan with the aim of increasing the link between the compensation of the management team and the business performance of the Group, as well as improvements in the Group’s corporate value.

With these revisions, we are increasing the ratio of the performance-linked portion of the compensation for Executive Officers with titles and above by five points and decreasing the fixed portion of the compensation by five points. In so doing, we aim to increase the incentive regarding the growth of the Group’s business and towards delivering improvements in our capital efficiency, while also improving our corporate value over the medium to long term.

2. Details of the revisions

- (1) Revisions to the composition ratios of the fixed and performance-linked portions of the officer compensation

We shall make the following changes to the ratios of the fixed and performance-linked portions of the officer compensation for Executive Officers with titles and above.

	Pre-revision	Post-revision	Change in ratio
Fixed compensation	60 to 85%	55 to 80%	-5 points
Performance-linked compensation	10 to 25%	15 to 30%	+5 points
Share-based compensation	5 to 15%	5 to 15%	No change

(Note 1) The above composition ratios represent the compensation plan applicable to Executive Officers with titles and above. The compensation plan described in the Annual Securities Report applies to Directors only, whereas this Plan also covers Executive Officers who are not Directors. Accordingly, the scope of individuals covered differs.

(Note 2) The higher the position of the Executive Officer,, the higher the ratio of performance-linked and share-based compensation.

In order to increase the incentive to help the Group meet its performance targets and to improve its corporate value, we have revised the composition ratios of the fixed and performance-linked portions of our officer compensation.

(2) Positioning of performance-linked portion of compensation

The purpose of performance-linked compensation is to act as a system for encouraging the management team to work toward improving corporate value and shareholder value. With a view toward improving the Group's profitability and encouraging greater capital efficiency, we have increased the linkage between officer compensation and metrics such as operating profit and ROE, which have been positioned as key management indicators in our Medium-Term Management Plan.

We are also seeking to achieve an increase in the Group's corporate value over the medium to long term by following through on our business portfolio strategy, making M&A-based growth investments, and steadily implementing our personnel, organizational, and digital transformation strategies.

(3) Share-based compensation plan

The ratio accounted for by share-based compensation in the Company's officer compensation is between 5 and 15 percent. From the perspective of continuing to encourage the sharing of value with our shareholders while also acting as an incentive to improve the Group's corporate value over the medium to long term, we have decided to not make any revisions to the share-based compensation plan nor to the ratio that share-based compensation comprises, and will maintain the current system.

3. Schedule for revisions

The above revisions will apply from July 1, 2026.