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August 4, 2026

Company name:	Sumitomo Osaka Cement Co., Ltd.
Name of representative:	Hirotsune Morohashi, Representative Director and President (Securities code: 5232; TSE Prime Market))
Inquiries:	Masahiko Ebisui, General Manager of Corporate Planning Department (Telephone: +81-3-6370-2725)

Notice Concerning Decision on Matters Relating to Share Acquisition under the Share-Based Remuneration System

Sumitomo Osaka Cement Co., Ltd.　(the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on February 27, 2026, on the premise that a proposal concerning the partial revision and continuation of the share-based remuneration system would be approved at the 163rd Annual General Meeting of Shareholders held on June 25, 2026 (the "General Meeting of Shareholders"), to continue, with partial revision, the share-based remuneration system (the "System"; and the trust already established for the introduction of the System, the "Trust") applicable to the Company's Directors (excluding External Directors; the same applies below) and Executive Officers (collectively, the "Directors, etc.").

As the partial revision and continuation of the System in respect of the Company's Directors was approved at the General Meeting of Shareholders, the Company resolved, at the meeting of the Board of Directors held today, to entrust additional funds to the Trust for the additional acquisition of Company Shares by the trustee of the Trust. The details are described below.

For an overview of the System after revision, please refer to the "Notice Concerning Partial Revision and Continuation of the Share-Based Remuneration System in Connection with the Addition of Performance-Linked Elements" dated February 27, 2026.

1. Overview of the Trust

(1)	Name	Share Delivery Trust for Officers
(2)	Trustor	The Company
(3)	Trustee	Sumitomo Mitsui Trust Bank, Limited (Re-entrustment trustee: Custody Bank of Japan, Ltd.)
(4)	Beneficiaries	Directors, etc. who satisfy the beneficiary requirements
(5)	Trust administrator	A third party that is independent of the Company and its officers
(6)	Exercise of voting rights	The voting rights of Company Shares in the Trust will not be exercised during the period of the Trust
(7)	Type of trust	Trust of money other than "money trust" (*kinsen-shintaku*) (third-party-benefit trust)
(8)	Date of trust agreement	August 26, 2020
(9)	Date of additional entrustment of funds	August 19, 2026 (scheduled)
(10)	Date of termination of the trust (following continuation)	Final day of August 2029 (scheduled)

2. Matters related to the additional acquisition of Company Shares by the trustee of the Trust

(1)	Class of shares to be acquired	Common shares
(2)	Total amount for acquisition of shares	¥ 229,585,000
(3)	Total number of shares to be acquired	42,500 shares
(4)	Method of share acquisition	Acquisition by disposal of treasury shares
(5)	Timing of share acquisition	August 19, 2026 (scheduled)