May 14, 2026

To Whom It May Concern:

Company name: Topre Corporation
Representative: Yutaka Yamamoto, Representative Director, President, Executive Officer
(Securities code: 5975, Prime Market of the Tokyo Stock Exchange)
Contact: Takayuki Noda, Executive Officer and General Manager of General Affairs
(TEL 03-3271-0711)

# Notice regarding Continuation of Performance-Linked Stock Compensation Plan

We hereby inform you that at its Board of Directors meeting held on May 14, 2026, Topre Corporation (hereinafter, the "Company") approved a resolution to continue the performance-linked stock compensation plan (hereinafter, "the Plan") introduced in the year ended March 31, 2017, for directors of the Company (excluding outside directors and residents abroad; the same applies hereafter). The details of the Plan are described below.

In the year ended March 31, 2024, we added directors and executive officers of the Company's subsidiary, Toprec Corporation, to the scope of the Plan. In the year ended March 31, 2025, we also added to the scope of the Plan the Company's executive officers (excluding residents abroad; the same applies hereafter), as well as directors and executive officers of the Company's subsidiaries, Topre Tokai Corporation and Topre Kyushu Corporation (excluding outside directors and residents abroad). Hereafter, these two subsidiaries and Toprec Corporation are collectively referred to as the "Eligible Subsidiaries," the Company and the Eligible Subsidiaries as the "Eligible Companies," and directors and executive officers of the Eligible Companies as "Directors, Etc."

## Details

1. Continuation of the Plan

(1) The Company decided to continue the Plan for Directors, Etc., a board incentive plan that is closely linked to the Company's performance and offers a high degree of transparency and objectivity, with the aims of strengthening the sense of shared interests with our shareholders, improving medium- to long-term business performance, and encouraging a desire to further enhance corporate value.

(2) The Plan adopts a system known as Board Incentive Plan (BIP) Trust (hereinafter, the "BIP Trust"). The BIP Trust is a board incentive plan modeled after the performance share plan and restricted stock plan commonly adopted in the United States. Under the Plan, the Company grants or pays the Company's shares acquired from the BIP Trust and money equivalent to the proceeds from the sale of such shares (hereinafter, "the Company's Share") upon the retirement of Directors, Etc. (or upon their death; the same applies hereafter) based on the degree of their performance achievement (hereinafter, the "Grant,

Etc.”).

2. Contents of the Plan

To continue the Plan, we will extend the term of the existing BIP Trust as follows. However, except for those described below, we will maintain the Plan's contents introduced in the year ended March 31, 2017.

For the overview of the Plan, please see the “Notice regarding Continuation of Performance-Linked Stock Compensation Plan” dated March 12, 2021, and the “Notice regarding Partial Revisions to Stock Compensation Plan for Directors” dated May 14, 2024.

(1) Extension of the term of the BIP Trust and succession of remaining shares and money upon extension

We will continue to implement the Plan by extending the term of the existing BIP Trust, whose term expires on the last day of August 2026 (hereinafter, the “Extension”), until the last day of August 2031 (or the next business day if that date falls on a non-business day). If there are remaining shares of the Company (excluding the Company’s shares corresponding to the points granted to Directors, Etc., for which the Grant, Etc., is incomplete) and money in the trust property (hereinafter, the “Remaining Shares, Etc.”) on the last day of August 2026, we will transfer the Remaining Shares, Etc., to the extended BIP Trust.

(2) Term of the extended BIP Trust

The term of the extended BIP Trust for the continued Plan shall be five fiscal years from the year ending March 31, 2027 to the year ending March 31, 2031.

* If the term of the BIP Trust is extended further following the Extension, we will grant the Company’s Shares based on the degree of performance achievement in each of the following five fiscal years.

Reference: Details of the Trust Agreement

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| (1) Type of the trust | Money trust other than specific single-client money trusts (trust for the benefit of others) |
| (2) Purpose of the trust | Granting of incentives to Directors, Etc. |
| (3) Entrustor | The Company |
| (4) Trustee | Mitsubishi UFJ Trust and Banking Corporation<br>(Co-trustee: The Master Trust Bank of Japan, Ltd.) |
| (5) Beneficiaries | Those who retired from Directors, Etc., and who meet the requirements for beneficiaries |
| (6) Trust administrator | A third party with no conflict of interest with the Company (certified public accountant) |
| (7) Date of the trust agreement | August 24, 2016 (scheduled to change on May 28, 2026) |
| (8) Term of the trust | May 17, 2021 to the last day of August 2026 (scheduled to be extended until the last day of August 2031 due to a change to the Trust Agreement dated May 28, 2026) |
| (9) Exercise of voting rights | We shall not exercise them |
| (10) Type of shares acquired | Common stock of the Company |

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| (11) Total amount of additional shares to be acquired | ¥744 million |
| (12) Date of acquisition of the shares | June 2, 2026 |
| (13) How to acquire the shares | Acquisition from the Company (disposal of treasury shares) |
| (14) Rights holder | The Company |
| (15) Residual property | The residual property that the Company, as the rights holder, can receive shall be limited to the amount of the trust expense reserve calculated by deducting the fund used to acquire the shares from the trust fund. |

(Note) The dates scheduled above may be changed to more appropriate ones in accordance with applicable laws and regulations.

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