

March 25, 2026

To whom it may concern,

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Notice Regarding Introduction of Stock Benefit Trust (J-ESOP-RS)

Takuma Co., Ltd. (the “Company”) announces that it has resolved at today’s meeting of the Board of Directors to introduce a “Stock Benefit Trust (J-ESOP-RS),” an incentive plan that provides employees with Company shares in order to increase employee motivation and morale by further linking employee benefits with the Company’s stock price and business performance and sharing the economic benefits with shareholders (the “System”; the trust established based on the trust agreement regarding the System to be entered into with Mizuho Trust & Banking Co., Ltd. is referred to as the “Trust”). Details are as follows.

1. Purpose of introducing the System

The Company has been considering various incentive measures to challenge employees at a high level and appropriately reward them for their achievements in order to realize our management principles of “striving for social contribution, corporate value enhancement, long-term corporate development and the satisfaction of all stakeholders by providing goods and services that are needed and recognized as valuable in society.”

The Company has decided to introduce the System to provide managerial employees who meet certain conditions (“Eligible Employees”) with shares of the Company in order to create medium- to long-term incentives for the sustainable improvement of the Company’s corporate value and to further share value with shareholders.

2. Outline of the System

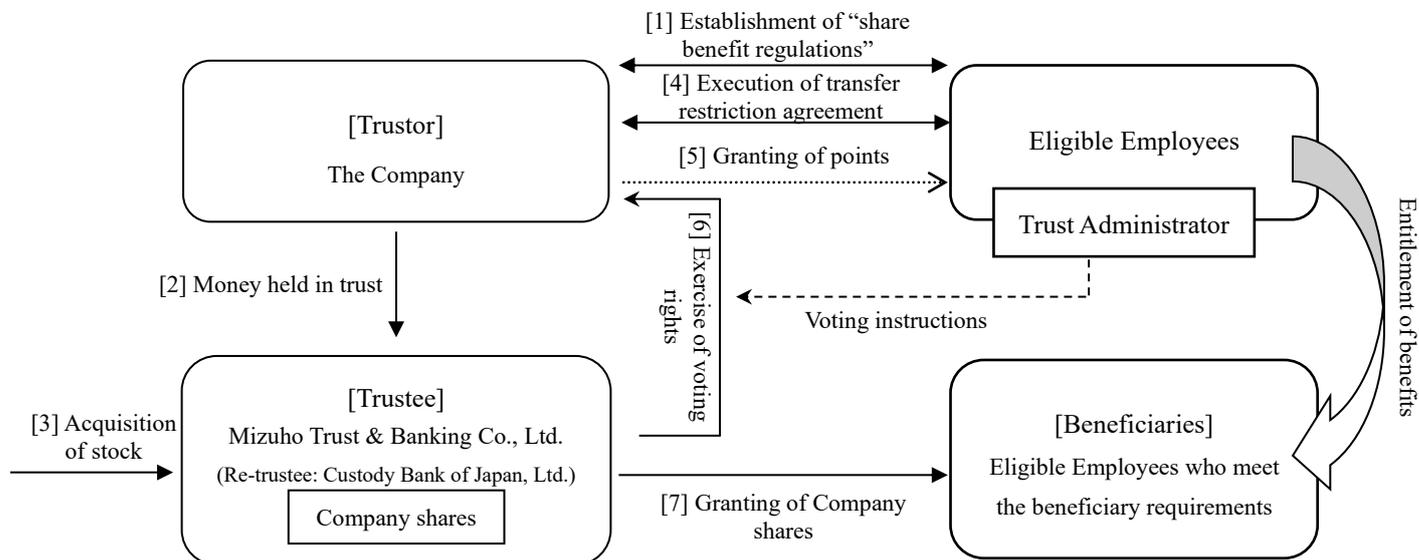
The System is a trust-type scheme based on Employee Stock Ownership Plans (ESOP) in the U.S., under which shares of the Company’s stock will be provided to Eligible Employees in accordance with the Company’s share benefit regulations, established by the Company in advance.

The Company will grant points to Eligible Employees in accordance with their position, etc., and when they acquire the right to receive benefits under certain conditions, the Company will grant them shares of the Company’s stock equivalent to the awarded points. When an Eligible Employee receives benefits in the form of Company shares during their employment, said employee shall enter into a transfer restriction agreement with the Company prior to receiving the shares. As a result, the shares that the Eligible Employee receives during their employment will be restricted from being transferred or otherwise sold off until the retirement of said employee.

The shares to be provided to Eligible Employees, including future shares, shall be acquired using money set up in a trust in advance, and will be managed separately as trust assets.

The timing of the establishment and the amount of the trust under the System will be announced as soon as they are determined.

[How the System works]



- [1] The Company establishes "share benefit regulations" upon the introduction of the System.
- [2] The Company places money in a trust (beneficiary trust) with Mizuho Trust & Banking Co., Ltd. (re-trustee: Custody Bank of Japan, Ltd.) for the purpose of acquiring in advance the shares to be delivered to Eligible Employees in the future in accordance with the share benefit regulations.
- [3] The Trust acquires the Company's shares using the money entrusted in [2] above as the source of funds, either through the stock exchange or by underwriting the Company's disposal of treasury shares.
- [4] Eligible Employees enter into a transfer restriction agreement with the Company, which includes provisions that prevent the shares of the Company which the employee has been granted during their employment from being transferred or otherwise sold off until the employee's retirement, provisions allowing the Company to acquire certain shares without consideration, etc.
- [5] The Company grants points to Eligible Employees in accordance with the share benefit regulations.
- [6] The Trust exercises voting rights in accordance with the instructions of the trust administrator.
- [7] The Trust provides shares of the Company's stock to Eligible Employees who meet the beneficiary requirements stipulated in the share benefit regulations (the "Beneficiaries") in proportion to the number of points granted to said Beneficiaries.