



May 13, 2026

To whom it may concern:

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### Notice Regarding Introduction of a Performance-Linked Stock-Based Remuneration Plan

Nippon Sanso Holdings Corporation (the “Company”) hereby announces that, at its meeting of the Board of Directors held today, it resolved to submit a proposal for the introduction of a new performance-linked stock-based remuneration plan, the Board Benefit Trust (BBT) (the “Plan”), to the 22nd Ordinary General Meeting of Shareholders scheduled to be held on June 17, 2026 (the “Meeting”) as describe below.

#### 1. Background and purpose of introducing the Plan

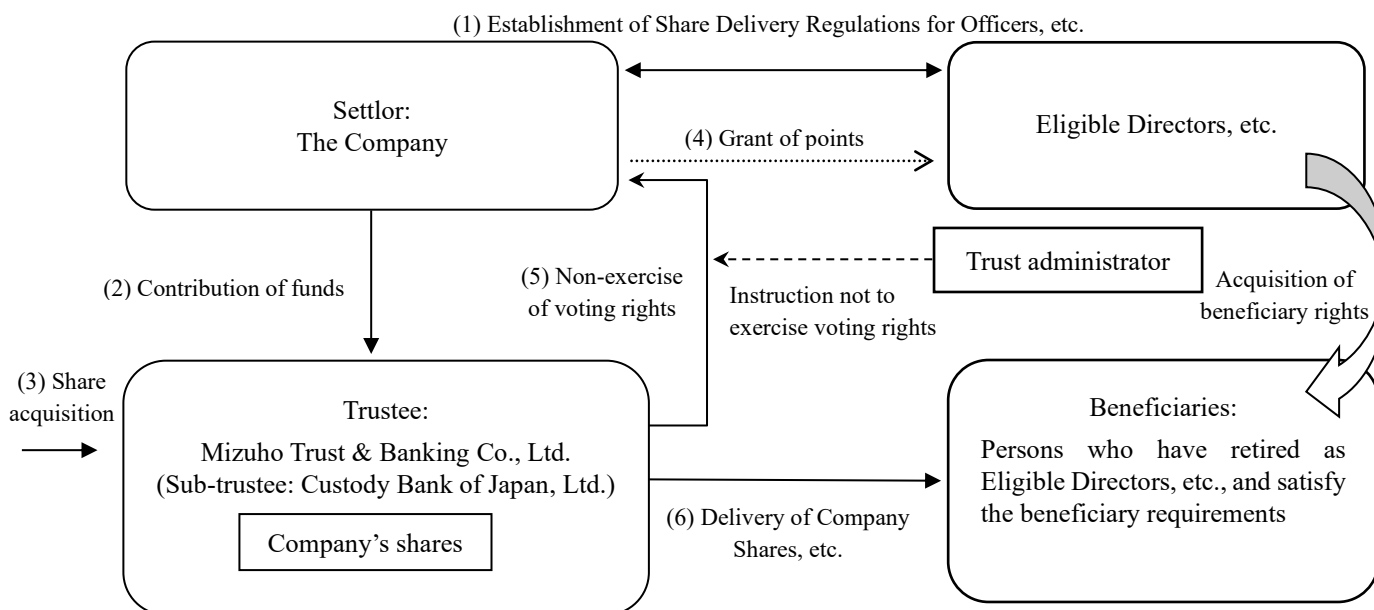
The Board of Directors of the Company has resolved to introduce the Plan, subject to shareholder approval at the Meeting with respect to directors’ remuneration, in order to further clarify the linkage between the remuneration of directors (excluding outside directors, directors whose primary duties are as officers or employees of the Company’s parent company or fellow subsidiaries, and non-residents of Japan; hereinafter, the “Eligible Directors”) and the Company’s performance and share value, and to enhance Eligible Directors’ awareness of contributing to improvement of business performance and corporate value over the medium to long term by enabling them to share with shareholders not only the benefits of share price increases but also the risks associated with share price declines. The Board has further resolved to submit the proposal regarding the Plan to the Meeting. In addition to Eligible Directors, the Plan will also cover executive officers of the Company (excluding non-residents of Japan; hereinafter, the “Eligible Executive Officers,” and collectively with the Eligible Directors, the “Eligible Directors, etc.”).

#### 2. Overview of the Plan

##### (1) Overview of the Plan

The Plan is a performance-linked stock-based remuneration plan under which the Company’s shares are acquired through a trust (hereinafter, the trust established under the Plan shall be referred to as the “Trust”) using funds contributed by the Company, and the Company’s shares and cash equivalent to the market value of such shares (the “Company Shares, etc.”) are delivered to Eligible Directors, etc., through the Trust in accordance with the Company’s Share Delivery Regulations for Officers, etc.. In principle, Eligible Directors, etc., will receive the Company Shares, etc., upon their retirement.

## Framework of the Plan



- (1) Subject to shareholder approval of officers' remuneration relating to the Plan at the Meeting, the Company will establish the Share Delivery Regulations for Officers, etc within the framework approved at the Meeting.
- (2) The Company will contribute funds to the Trust within the scope approved at the Meeting as described in (1).
- (3) The Trust will acquire the Company's shares through purchases on the stock market using the funds entrusted in (2).
- (4) The Company will grant points to Eligible Directors, etc., in accordance with the Share Delivery Regulations for Officers, etc.
- (5) The Trust will not exercise voting rights attached to the Company's shares held in the Trust account, in accordance with the instructions of the trust administrator who is independent from the Company.
- (6) The Trust shall deliver to persons who have retired as Eligible Directors, etc., and satisfy the beneficiary requirements set forth in the Share Delivery Regulations for Officers, etc (the "Beneficiaries") the Company's shares in a number corresponding to the points granted to such Beneficiaries. However, where the requirements set forth in the Share Delivery Regulations for Officers, etc are satisfied, a certain portion of the points will be settled in cash in an amount equivalent to the market value of the

### (2) Eligible persons under the Plan (Eligible Directors, etc.)

Directors and executive officers of the Company (excluding outside directors, directors whose primary duties are as officers or employees of the Company's parent company or fellow subsidiaries, and non-residents of Japan).

### (3) Trust period

From August 2026 (planned) until the termination of the Trust. (No specific termination date is set for the Trust period, and the Trust will continue as long as the Plan remains in effect. The Plan will terminate upon delisting of the Company's shares, abolition of Share Delivery Regulations for Officers, etc., or other similar events.)

(4) Amount of funds to be contributed to the trust

Subject to shareholder approval of the introduction of the Plan at the Meeting, the Company will implement the Plan for the four fiscal years from the fiscal year ending March 31, 2027, to the fiscal year ending March 31, 2030 (hereinafter, the said four-fiscal-year period is referred to as the “Initial Applicable Period,” and each of the Initial Applicable Period and every subsequent four-fiscal-year period commencing after the Initial Applicable Period is referred to as an “Applicable Period”) and for each Applicable period. In order to deliver the Company Shares, etc., to Eligible Directors, etc., the Company will contribute the following funds to the Trust for the acquisition of the Company’s shares by the Trust <sup>(Note)</sup>. The Applicable Period will, in principle, be aligned with the period of the Company’s medium-term management plan. If the term of the medium-term management plan is changed in the future, the Applicable Period will be adjusted accordingly. First, upon the establishment of the Trust (scheduled for August 2026), the Company will contribute to the Trust an amount of funds reasonably estimated to be necessary for the Initial Applicable Period. Under the Plan, each point shall correspond to one share of the Company’s common stocks. As described in (6) below, the maximum number of points to be granted to Eligible Directors, etc., under the Plan shall be 50,000 points per fiscal year and 200,000 points in total over four fiscal years. Accordingly, at the time of the establishment of the Trust, the Company will contribute funds reasonably estimated to be necessary to acquire up to 200,000 shares, taking into account the closing price of the Company’s common stocks in regular trading on the Tokyo Stock Exchange immediately prior to such establishment. For reference, if the closing price as of March 31, 2026 (¥5,533) is applied, the above necessary amount of funds would be approximately ¥1,106 million.

After the Initial Applicable Period, for so long as the Plan continues, the Company will, in principle, make additional contributions to the Trust for each Applicable Period, in an amount considered necessary for the Trust to acquire in advance the number of shares reasonably expected to be required for the delivery of benefits to Eligible Directors, etc., under the Plan. However, if, when making such additional contributions, any Company shares remaining in the trust assets (excluding those corresponding to the number of points already granted for prior Applicable Periods for which delivery has not yet been completed) and cash (collectively, the “Remaining Shares, etc.”), the Remaining Shares, etc., shall be used to fund the benefits under the Plan for subsequent Applicable Periods, and the amount of additional contributions shall be determined after taking into account such Remaining Shares, etc. If the Company decides to make any additional contribution, it will disclose such decision in a timely and appropriate manner.

(Note) The actual amount of funds to be contributed by the Company to the Trust will include, in addition to the funds for the acquisition of shares described above, the estimated amount of necessary expenses such as trust fees.

(5) Method of acquisition of the Company’s shares by the Trust and number of shares to be acquired

The Trust will acquire the Company’s shares using the funds contributed as described in (4) above, through the stock exchange market.

As described in (6) below, the maximum number of points to be granted to Eligible Directors, etc., is 50,000 points per fiscal year. Accordingly, the maximum number of the Company’s shares to be acquired by the Trust for the Initial Applicable Period shall be 200,000 shares. In addition, for each Applicable Period after the Initial Applicable Period, the maximum number of the Company’s shares to be acquired by the Trust shall be the number obtained by multiplying 50,000 shares by the number of fiscal years in the relevant Applicable Period. Details of the acquisition of the Company’s shares by the Trust will be disclosed in a timely and appropriate manner.

(6) Maximum number of Company Shares, etc., to be delivered to Eligible Directors, etc.

Eligible Directors, etc., will be provisionally granted the number of points for each fiscal year in accordance with their respective positions, pursuant to the Share Delivery Regulations for Officers, etc. The points provisionally granted to Eligible Directors, etc., for each fiscal year will, in principle, be adjusted after the end of each Applicable Period by multiplying the provisionally granted points by a coefficient based on the degree of achievement of performance targets, etc..

The total number of points to be granted to Eligible Directors, etc., per fiscal year (i.e., the number of points after taking into account the adjustment following the end of each Applicable Period described above) shall be limited to 50,000 points (of which 20,000 points shall be allocated to Eligible Directors). This limit was determined after comprehensively considering various factors, including the current level of officers' remuneration, trends in and future projections of the number of Eligible Directors, etc., and the Company considers it appropriate.

Points granted to Eligible Directors, etc., will, upon delivery of the Company Shares, etc., as described in (7) below, be converted at a rate of one share of the Company's common stock per point. However, in the event of a stock split, share allotment without contribution, share consolidation, or any other similar event with respect to the Company's shares following shareholder approval at the Meeting, reasonable adjustments will be made to the maximum number of points, the number of points already granted, or the conversion ratio, in accordance with the applicable ratio or other relevant factors.

The ratio of the number of voting rights (200 voting rights) pertaining to the shares corresponding to the maximum number of points to be granted to Eligible Directors, per fiscal year to the total number of voting rights (4,326,868 voting rights as of March 31, 2026) in respect of the total number of outstanding shares is approximately 0.0046%.

The number of points of each Eligible Director, etc., to be used as the basis for the delivery of the Company Shares, etc., as described in (7) below shall, in principle, be the total number of points granted to such Eligible Director, etc., up to the time of retirement (the "Finalized Points").

(7) Delivery of the Company Shares, etc.

If an Eligible Director, etc., retires and satisfies the beneficiary requirements set forth in the Share Delivery Regulations for Officers, etc, such Eligible Director, etc., shall, in principle, after retirement and upon completion of the prescribed procedures for determination of beneficiary status, receive from the Trust the number of Company's shares corresponding to the Finalized Points determined in accordance with (6) above. However, where the requirements set forth in the Share Delivery Regulations for Officers, etc. are satisfied, a certain portion of such benefits may be provided in cash equivalent to the market value of the Company's shares in lieu of the delivery of such shares. The Trust may sell the Company's shares to provide such cash benefits.

Even where points have been granted to Eligible Directors, etc., all or part of their right to receive benefits may be forfeited in the event of any material violation of laws or regulations, inappropriate accounting treatment, or any other similar event relating to the execution of their duties. Furthermore, if any such event occurs after benefits have been received, the Company may seek the return of all or part of the monetary value equivalent to the shares and cash received.

(8) Exercise of voting rights

Voting rights attached to the Company's shares held in the Trust account shall not be exercised at all in accordance with the instructions of the trust administrator. This approach is intended to ensure neutrality toward the Company's management in the exercise of such voting rights.

(9) Treatment of dividends

Dividends on the Company's shares held in the Trust account will be received by the Trust and used to pay the acquisition cost of the Company's shares and trust-related expenses, including trust fees. In the event of the termination of the Trust, any dividends and other funds remaining in the Trust will be donated, in accordance with the Share Delivery Regulations for Officers, etc. , to organizations that have no interest in the Company or the officers of the Group.

(10) Treatment upon termination of the trust

The Trust will terminate upon the occurrence of events such as the delisting of the Company's shares or the abolition of the Share Delivery Regulations for Officers, etc.

Upon termination of the Trust, all of the Company's shares remaining as residual assets in the Trust will be acquired by the Company without consideration and are expected to be cancelled by resolution of the Board of Directors. Any residual cash remaining in the Trust upon termination, less the portion to be donated to organizations as described in (9) above, will be distributed to the Company.

(11) Treatment of non-residents of Japan

Directors (excluding outside directors and directors whose primary duties are as officers or employees of the Company's parent company or fellow subsidiaries) and executive officers who are non-residents of Japan will not be eligible for the Plan. Instead, they will be provided with stock price-linked cash remuneration (i.e., phantom stock remuneration) within the limits of cash remuneration.

Overview of the Trust

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|-------------------------------|---|
| (1) Name:                     | Board Benefit Trust (BBT)   |
| (2) Settlor:                  | The Company   |
| (3) Trustee:                  | Mizuho Trust & Banking Co., Ltd.<br>(Sub-trustee: Custody Bank of Japan, Ltd.)  |
| (4) Beneficiaries:            | Persons who have retired as Eligible Directors, etc., and satisfy the beneficiary requirements set forth in the Officers' Share Benefit Regulations   |
| (5) Trust administrator:      | A third party having no interest in the Company is scheduled to be appointed.   |
| (6) Type of trust:            | A trust funded with cash other than a conventional money trust (a third-party benefit trust)  |
| (7) Trust execution date:     | August 2026 (planned)   |
| (8) Date of entrusting funds: | August 2026 (planned)   |
| (9) Period of trust:          | From August 2026 (planned) until the termination of the Trust<br>(No specific termination date is set for the Trust period, and the Trust will continue as long as the Plan remains in effect.) |