



August 6, 2026

Listed Company Name: ESPEC CORP.  
Representative: Satoshi Arata, President  
Listed Stock Exchange: Tokyo Stock Exchanges,  
Prime Market  
Securities Code: 6859  
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**Notice Concerning Determination of Matters Related to Acquisition of Own Shares  
(Acquisition of Own Shares Under the Provisions of the Articles of Incorporation Pursuant to  
the Provisions of Article 165, Paragraph (2) of the Companies Act)**

ESPEC CORP. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on August 6, 2026, the matters concerning the acquisition of own shares pursuant to the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the provisions of Article 165, paragraph (3) of the same Act, as described below.

Description

1. Reason for acquisition of own shares

The Company recognizes that the return of profits to shareholders is an important management priority, and that constantly raising enterprise value is the key element in ensuring improved shareholder returns. Accordingly, the Company's basic policy is to determine return of profits to shareholders in consideration of continuity and the consolidated dividend payout ratio. Specifically, we have decided on a consolidated dividend payout ratio of 40% or more and will be purchasing treasury shares in a flexible manner. During the period of the medium-term management plan “Progressive Plus 2027” (FY 2025 to FY 2027), we will ensure a total return ratio of 50% or more, cumulative over three years, and will not reduce dividends. In accordance with this policy, we will acquire own shares as part of our flexible capital policy in response to changes in the business environment and as part of our shareholder return policy.

2. Details of matters related to acquisition

- |                                             |                                                                                                |
|---------------------------------------------|------------------------------------------------------------------------------------------------|
| (1) Class of shares to be acquired          | Common shares                                                                                  |
| (2) Total number of shares to be acquired   | Up to 1,300,000 shares<br>(6.07% of total number of issued shares (excluding treasury shares)) |
| (3) Total amount of share acquisition costs | Up to ¥6.0 billion                                                                             |
| (4) Acquisition period                      | From August 7, 2026 to July 31, 2027                                                           |
| (5) Method of acquisition                   | Purchases at the Tokyo Stock Exchange                                                          |

3. Others

The Company plans to cancel own shares by policy for cancellation of own shares. Number of shares to be canceled and cancellation timing will be announced as soon as they are decided.

(Reference)

1. Policy for Cancellation of Own Shares

At the Board of Directors meeting held on November 13, 2025, the Company approved a policy for cancellation of own shares, in principle, the Company will retain a maximum of approximately 10% of the total number of issued shares and will cancel shares exceeding this amount.

2. Holding status of treasury shares as of July 31, 2026

|                                                           |                   |
|-----------------------------------------------------------|-------------------|
| Total number of issued shares (excluding treasury shares) | 21,407,674 shares |
| Number of treasury shares                                 | 2,373,720 shares  |