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March 6, 2026

To Whom It May Concern

Company name: HIOKI E. E. CORPORATION
Name of representative: Takahiro Okazawa, President
(Securities code: 6866; Tokyo Stock Exchange Prime Market)
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Notice Regarding Disposal of Treasury Shares Based on the Post-Delivery Performance-Linked Stock Compensation Plan

We hereby announce that at the Board of Directors meeting held on March 6, 2026, our company resolved as follows to dispose of treasury shares based on the post-delivery performance-linked stock compensation plan (Performance Share Unit Plan) (hereinafter referred to as "this disposal of treasury shares").

Details

1. Overview of the Disposal

(1) Payment Date	April 3, 2026
(2) Type and Number of Shares to be Disposed	Common stock of the company: 10,415 shares
(3) Disposal Price	7,550 yen per share
(4) Total Disposal Amount	78,633,250 yen
(5) Planned Allottees	Directors of the company (excluding outside directors) 4 persons, 10,415 shares *Excluding outside directors.

2. Purpose and Reason for the Disposal

At the Board of Directors meeting held on January 24, 2025, our company resolved to revise

the executive compensation system to provide incentives for enhancing corporate value and to further promote value sharing with shareholders. The new system aims to provide additional incentives for the sustainable improvement of our company's medium- to long-term performance and corporate value, and to further promote value sharing with shareholders from the same perspective. Accordingly, we resolved to introduce a post-delivery performance-linked stock compensation plan (hereinafter referred to as "the Plan") for our directors (excluding outside directors, hereinafter referred to as "Eligible Directors").

Furthermore, at the 73rd Ordinary Shareholders Meeting held on February 27, 2025, approval was obtained for the following: (i) the total number of shares of our common stock to be delivered to Eligible Directors as performance-linked stock compensation under the Plan and the total amount of monetary compensation claims to be paid shall be up to 24,000 shares per year and up to 200,000 thousand yen per year, respectively (provided, however, that if a stock split (including gratis allotment of shares) or consolidation of shares of our common stock is conducted, or if any other event requiring adjustment of the total number of shares to be issued or disposed of arises, such total number shall be reasonably adjusted), and (ii) with respect to shares granted under the Plan, an allotment agreement shall be concluded between the company and the Eligible Directors, stipulating a transfer restriction period from the date of delivery of the restricted shares until the day the director or other position specified by the company's Board of Directors is lost, among other matters.

As the evaluation period related to this disposal of treasury shares has now ended, based on the resolution of the Board of Directors held today and considering the company's performance for the period from January 1, 2025 to December 31, 2025, we have resolved to grant a total of 10,415 shares of our common stock (hereinafter referred to as "the Allocated Shares") to four Eligible Directors.

The outline of the Plan is as follows.

<Outline of the Plan>

The Plan is a performance-linked compensation system under which the company's Board of Directors sets numerical targets in advance for a period specified by the Board of Directors (hereinafter referred to as the "Evaluation Period"; the initial Evaluation Period is one fiscal year from January 1, 2025 to December 31, 2025), and the number of shares of our common stock to be granted to Eligible Directors as compensation is calculated based on the achievement rate of such numerical targets.

In addition, when issuing or disposing of our common stock under the Plan, the company and the Eligible Directors (limited to those who hold the position of director or other position specified by the company's Board of Directors as of the date of the resolution to grant the shares) will enter into a restricted stock allotment agreement (hereinafter referred to as "the Allotment Agreement") that includes the following main terms.

(1) Transfer Restriction Period

Eligible Directors may not transfer, pledge, or otherwise dispose of the Allocated Shares during the period (hereinafter referred to as the "Transfer Restriction Period") from April 3, 2026 (payment date) until the day they lose their position as director or other position specified by the company's Board of Directors (provided, however, that if such loss occurs before the submission date of the company's semi-annual report for the fiscal year to which the payment date belongs, except in cases where the loss is due to death, expiration of term, or other reasons deemed legitimate by the company's Board of Directors, the submission date of the semi-annual report shall apply; the same shall apply hereinafter) (hereinafter referred to as the "Transfer Restriction").

(2) Conditions for Lifting the Transfer Restriction

The company shall lift the Transfer Restriction on all of the Allocated Shares held by the Eligible Directors at the time the Transfer Restriction Period expires, provided that the Eligible Directors have continuously held the position of director of the company from the payment date until the submission of the semi-annual report for the fiscal year ending December 2026.

(3) Acquisition Without Compensation by the Company

If the Eligible Directors violate laws, internal regulations, or the Allotment Agreement, or if other reasons specified by the company's Board of Directors arise that make it appropriate for the company to acquire the shares without compensation, the company shall acquire such shares without compensation.

(4) Management of Shares

During the Transfer Restriction Period, the Allocated Shares shall be managed in a dedicated account for restricted shares opened by the Eligible Directors at Daiwa Securities Co., Ltd., so that they cannot be transferred, pledged, or otherwise disposed of.

(5) Handling in Case of Organizational Restructuring, etc.

If, during the Transfer Restriction Period, matters related to organizational restructuring, such as a merger agreement in which the company becomes the extinct company, a share exchange agreement or share transfer plan in which the company becomes a wholly owned subsidiary, or other organizational restructuring, are approved at the company's Shareholders Meeting (provided, however, that if approval by the company's Shareholders Meeting is not required for such organizational restructuring, then at the company's Board of Directors), the company shall, by resolution of the Board of Directors, lift the Transfer Restriction on all of the Allocated Shares at the time immediately before the last business day prior to the effective date of such organizational restructuring.

3. Basis and Specific Details for Calculating the Payment Amount

This disposal of treasury shares is conducted by contributing the monetary compensation claims granted to the planned allottees under the Plan as assets in kind. The payment amount is set at 7,550 yen, which is the closing price of our common stock on the Tokyo Stock Exchange on March 5, 2026 (the business day before the Board of Directors resolution date), in order to eliminate

arbitrariness. This is the market price immediately before the Board of Directors resolution date, and in the absence of any special circumstances indicating that reliance on the most recent stock price is inappropriate, we believe this is a reasonable price that appropriately reflects the company's corporate value and does not constitute a particularly favorable price for the planned allottees.

End