



May 14, 2026

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## Notice Concerning Share-Based Remuneration Type Stock Options (Share Acquisition Rights)

Vertex Corporation (the “Company”) hereby announces that at a meeting of the Board of Directors held today, pursuant to Articles 236, 238 and 240 of the Companies Act, it has determined the matters regarding subscription requirements for share acquisition rights to be allotted as share-based remuneration type stock options to the Company’s directors, etc., and resolved to solicit subscribers for the said share acquisition rights. The details are as described below.

### 1. Reason for issuance of share-based remuneration type stock options (share acquisition rights)

The Company has decided to issue share-based remuneration type stock options in order to allow the Company’s directors (including those who are audit and supervisory committee members) excluding outside directors to share the benefits of stock price increases and the risks of stock price decreases with shareholders over the medium- to long-term, and thereby increase their motivation to improve corporate performance and stock value.

### 2. Overview of issuance of share acquisition rights

#### (1) Name of share acquisition rights

Vertex Corporation Fiscal 2026 1st Share-Based Remuneration Type Share Acquisition Rights

#### (2) Recipients of allotment of share acquisition rights and number of recipients

Directors of the Company and directors of the Company’s subsidiaries: 8 persons

#### (3) Total number of share acquisition rights

35,700 rights

Please note that the above total number is the planned number of share acquisition rights to be allotted. If the total number of share acquisition rights to be allotted decreases, for example, in the event that no subscriptions are made, the total number of share acquisition rights to be allotted shall be the total number of share acquisition rights to be issued.

#### (4) Class and number of shares for the purpose of share acquisition rights

The class of shares for the purpose of share acquisition rights shall be common stock of the Company, and the number of shares for the purpose of each share acquisition right (hereinafter referred to as the “Number of shares granted”) shall be one share. If the Company conducts a stock split (including the allotment of shares without contribution; the same shall apply hereinafter) or a reverse stock split of common stock of the Company after the date of allotment of share acquisition rights, the Company shall adjust the number of shares granted using the following formula with regard to the share acquisition rights that have not been exercised at the time of such stock split or reverse stock split, and any fraction less than one share resulting from this adjustment shall be rounded down.

Number of shares granted after adjustment = Number of shares granted before adjustment × Ratio of split or reverse split

In addition, in the case where the Company conducts a merger or a corporate split after the date of allotment, or in other cases where adjustment of the number of shares granted is required in accordance with these cases, the Company shall appropriately adjust the number of shares granted to a reasonable extent, taking into consideration the conditions of the merger or corporate split and other matters.

- (5) Amount to be paid in for share acquisition rights  
The amount to be paid for each share acquisition right shall be the fair value obtained using the Black-Scholes model on the date of allotment of the share acquisition right.  
In addition, monetary compensation in an amount equivalent to the total amount to be paid for the share acquisition right shall be granted to the recipient of an allotment of the share acquisition right, and this compensation claim shall be offset against the payment obligation of the amount to be paid for the share acquisition rights for the acquisition of such share acquisition right.
- (6) Date of allotment of share acquisition rights  
June 24, 2026
- (7) Value of property to be contributed upon exercise of share acquisition rights  
The value of property to be contributed upon exercise of each share acquisition right shall be one yen per share to be granted upon the exercise of the share acquisition right, multiplied by the total number of shares granted.
- (8) Period during which share acquisition rights may be exercised  
The period shall be from June 25, 2026 to June 24, 2056.  
If the final day of the exercise period falls on a holiday of the Company, the final day shall be the working day immediately preceding the final day.
- (9) Conditions for the exercise of share acquisition rights  
The holders of share acquisition rights may exercise their share acquisition rights only when they have lost their position as directors of the Company or any subsidiary thereof at the time of exercise of the rights. In this case, the holders of share acquisition rights may exercise their share acquisition rights in a lump sum only during the period from the day following the day on which they have lost the position as directors to the day on which 10 days have passed since then.
- (10) Matters regarding the acquisition of share acquisition rights
  - (i) In the event that according to the provision set forth in (9) above or any provision of the share acquisition right allotment agreement, a holder of the share acquisition right becomes unable to exercise the share acquisition right before exercising the right, the Company may acquire such share acquisition right without consideration on a date separately determined by the Board of Directors of the Company.
  - (ii) In the event that any proposal to approve an agreement on company consolidation in which the Company ceases to exist, an agreement on an absorption-type company split or an incorporation-type company split plan in which the Company is split, or a share exchange agreement or a share transfer plan in which the Company becomes a wholly owned subsidiary, is approved at the General Meeting of Shareholders (or by resolution of the Board of Directors, when approval of said meeting is not required), the Company may, on a date separately determined by the Board of Directors of the Company, acquire the share acquisition rights that have not been exercised as of the that date without consideration.
- (11) Restriction on acquisition of share acquisition rights by transfer  
Any acquisition of share acquisition rights by transfer shall require approval by resolution of the Board of Directors of the Company.
- (12) Matters regarding share capital and legal capital surplus to be increased in cases where shares will be issued as a result of the exercise of share acquisition rights
  - (i) The amount of share capital to be increased in the event of the issuance of shares upon the exercise

of share acquisition rights shall be the half of the maximum limit of share capital increase, etc., as calculated in accordance with Article 17, Paragraph 1 of the Corporate Accounting Rules, and any fraction less than one yen resulting from the calculation shall be rounded up.

- (ii) The amount of legal capital surplus to be increased in the event of the issuance of shares upon the exercise of share acquisition rights shall be the amount obtained by subtracting the amount of share capital to be increased as stipulated in (i) above from the maximum limit of share capital increase, etc. as stipulated in (i) above.

(13) Handling of share acquisition rights in the event of organizational restructuring

In the case where the Company conducts a merger (only in the cases where the Company is dissolved by merger), an absorption-type company split or an incorporation-type company split, or a share exchange or share transfer (hereinafter the above cases are collectively referred to as “organizational restructuring”), the share acquisition rights remaining on the effective date of the organizational restructuring (hereinafter referred to as the “remaining share acquisition rights”) shall be handled as follows: the share acquisition rights of a stock company referred to in Article 236, Paragraph 1, Item 8 (a) through (e) of the Companies Act (hereinafter referred to as the “company subject to reorganization”) shall be granted in each case to the holders of the share acquisition rights in accordance with the conditions below. In this case, the remaining share acquisition rights are extinguished and new share acquisition rights of the company subject to reorganization are newly granted. However, this is limited to cases where it is stipulated in the merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchanges agreement, or share transfer plan that share acquisition rights of the company subject to reorganization be granted in accordance with the conditions below.

- (i) Number of share acquisition rights of the company subject to reorganization to be granted  
The same number of share acquisition rights as the number of remaining share acquisition rights held by the holders of share acquisition rights shall be granted.
- (ii) Class and number of shares of the company subject to reorganization for the purpose of share acquisition rights  
The class of shares for the purpose of share acquisition rights shall be common stock of the company subject to reorganization, and the number of shares of common stock of the company subject to reorganization to be granted upon the exercise of share acquisition rights shall be determined in accordance with (4) above, taking into consideration the conditions of organizational restructuring and other matters.
- (iii) Value of property to be contributed upon the exercise of share acquisition rights  
The value of property to be contributed upon the exercise of the share acquisition right to be granted shall be the amount obtained by multiplying the exercise price after the organizational restructuring stipulated below by the number of shares for the purpose of the relevant share acquisition right. The exercise price after the organizational restructuring shall be one yen per share of the company subject to reorganization to be granted upon the exercise of the share acquisition right to be granted.
- (iv) Period during which share acquisition rights may be exercised  
The period shall be from the commencement date of the period during which share acquisition rights may be exercised as set forth in (8) above or the effective date of the organizational restructuring, whichever comes later, to the expiration date of the exercise period of share acquisition rights as set forth in (8) above.
- (v) Conditions for the exercise of share acquisition rights  
The conditions shall be determined in accordance with (9) above.
- (vi) Matters regarding the acquisition of share acquisition rights  
The matters shall be determined in accordance with (10) above.
- (vii) Restriction on the transfer of share acquisition rights  
Any acquisition of share acquisition rights by transfer shall require approval by resolution of the

Board of Directors of the company subject to reorganization.

- (viii) Matters regarding share capital and legal capital surplus to be increased in cases where shares will be issued as a result of the exercise of share acquisition rights  
The matters shall be determined in accordance with (12) above.