

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]



April 17, 2026

To whom it may concern,

Company Name: HORIBA, Ltd.
Representative: Masayuki Adachi,
President
(Securities code: 6856, Prime of Tokyo Stock Exchange)
Contact: Aiji Horii, Department
Manager of Administration
Department
Telephone Number: (81)75-313-8121

Notice regarding disposal of treasury stock as restricted stock

We would like to announce that at the board of directors' meeting held on April 17, 2026 (hereinafter referred to as the "Board of Directors"), we resolved to dispose of our treasury stock as restricted stock (hereinafter referred to as the "Treasury Stock Disposal") as follows.

Notes

1. Summary of the Disposal

(1) Date of disposal	May 15 , 2026
(2) Type and number of stock to be disposed of	Common stock / 8,434 shares
(3) Disposal price	21,380 yen per share
(4) Total amount disposed of	180,318,920 JPY
(5) Recipients of the transfer, their numbers and number of shares	Directors (excluding non-executive directors): 5 people 5,246 shares Our corporate officers (executive officers): 9 people 1,446 shares Directors and corporate officers (executive officers) of domestic subsidiaries of the Company: 13 people 1,742 shares
(6) Other	An extraordinary report will be submitted in accordance with the Financial Instruments and Exchange Act regarding this disposal of treasury stock.

2. Purpose and reasons for the disposition

This disposal of treasury stock will involve the issuance of the Company's common stock as restricted stock to the directors other than non-executive directors (hereinafter referred to as the "Eligible Directors"), as well as to the corporate officers (executive officers) and the directors and corporate

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]

officers (executive officers) of the domestic subsidiaries (hereinafter referred to as the "Eligible Executive Officers, etc."), as follows:

I Regarding distribution to Eligible Directors

At the Board of Directors meeting held on February 14, 2022, the Company resolved to introduce a restricted stock compensation plan (the "Plan") as a new compensation system for Eligible Directors, with the aim of providing incentives for the sustainable improvement of the Company's corporate value and further promoting value sharing with shareholders.

In addition, at the 84th Ordinary General Meeting of Shareholders held on March 26, 2022, approval was obtained for the following: (i) based on the System, compensation for the grant of restricted stock will be paid to Directors, and the transfer restriction period will be a period of three to five years as determined by the Directors; (ii) the grant of restricted stock will be made either by issuing or disposing of the common stock without the need for payment of money as Directors' compensation, etc., or by issuing or disposing of the common stock in exchange for the contribution in kind of all of the monetary compensation claims paid to the Directors; and (iii) the total number of the common stock to be issued or disposed of to Eligible Directors under the System will be up to 50,000 shares per year (however, if the total number of the Company's issued shares increases or decreases due to a share consolidation or share split (including a free allotment of shares)), the upper limit of the number of shares to be issued will be adjusted in proportion to that ratio), and the amount will be up to 200 million yen per year (amount recorded as an expense for accounting purposes), separate from the existing monetary compensation framework.

At this Board of Directors Meeting, taking into consideration the purpose of the System, the scope of responsibilities of each Eligible Director, and other various circumstances, the Company resolved to pay the five Eligible Directors a total of 112,159,480 JPY in monetary compensation claims, to be contributed in kind by the Eligible Directors, and to dispose of 5,246 shares of the common stock as restricted stock (the Company's common stock allotted to the Eligible Directors will hereinafter be referred to as the "Director Allotted Shares").

In connection with this Disposal of Treasury Stock, the Company will enter into restricted stock allotment agreements (the "Director Allotment Agreements") individually with the Eligible Directors, the outline of which is as follows:

<Outline of the Director Allocation Agreement>

(1) Transfer restriction period

The Eligible Directors are prohibited from transferring, establishing security interests in, or otherwise disposing of the Director Allocated Shares during the period from May 15, 2026 (the payment due date) to May 15, 2029 (hereinafter referred to as the "Transfer Restriction Period").

(2) Conditions for lifting transfer restrictions

Provided that the Eligible Director has continuously served as a director or corporate officer

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]

(executive officer) of the company from the date of the Ordinary General Meeting of Shareholders immediately preceding the payment due date to the date of the Ordinary General Meeting of Shareholders held in the following year, the transfer restrictions will be lifted for all of the Director Allocated Shares at the expiration of the transfer restriction period. However, if an Eligible Director loses his/her position as either a director or corporate officer (executive officer) of the Company during the transfer restriction period due to death or any other reason that the Board of Directors meeting deems legitimate, the transfer restrictions will be lifted next day after such loss with respect to the number of Director Allocated Shares (however, if the calculation results in a fractional share less than one share, such fractional share will be rounded down) calculated by dividing the number of months from the month following the month including the date of the Ordinary General Meeting of Shareholders immediately preceding the payment due date to the month including the date of such loss by 12 (however, if the calculation results in a fractional share less than one share, such fractional share will be rounded down) (however, if the loss of position is due to the expiration of term, then all the director allocated shares)

(3) Acquisition by the Company without Charge

We will automatically acquire, free of charge, any director allocation shares for which the transfer restrictions have not been lifted upon the expiration of the transfer restriction period or immediately after the Eligible Director loses his/her position as either a director or corporate officer (executive officer) of the company during the transfer restriction period.

(4) Management of shares

The shares allocated to directors will be managed in a dedicated account for restricted stock opened by the applicable directors at Daiwa Securities Co., Ltd. during the transfer restriction period so that they cannot be transferred, security interests can be created on them, or they can be otherwise disposed of during the transfer restriction period.

(5) Treatment in the event of organizational restructuring, etc.

During the transfer restriction period, if a merger agreement in which the company will be the disappearing company, a share exchange agreement or share transfer plan in which the company will be a wholly owned subsidiary, or other matters related to organizational restructuring, etc. are approved at the general meeting of shareholders (or, if approval of the general meeting of shareholders is not required for the organizational restructuring, etc., then approval by the board of directors meeting), the transfer restrictions on all of the shares allocated to directors will be lifted immediately before the business day preceding the effective date of the organizational restructuring, etc.

II Regarding distribution to eligible executive officers, etc.

To provide incentives for the sustainable improvement of the Group's corporate value and to promote long-term stable shareholding, thereby further sharing value with shareholders, the Company

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]

resolved to provide 9 of the Company's corporate officers (executive officers) and 13 directors and corporate officers (executive officers) of the Company's domestic subsidiaries with monetary claims totaling 68,159,440 JPY, which will be contributed in kind to the Company, and to dispose of 3,188 of the common stocks as restricted stock (hereinafter, the Company's common stocks to be allocated to the applicable executive officers, etc. are referred to as the " applicable executive officers ' Allocated Stock"). The applicable executive officers, etc. will be subject to transfer restrictions until the date on which they retire from all the designated positions as determined by the Company. The applicable executive officers, etc. will pay in the entirety of the provided monetary claims as in-kind assets and subscribe to the applicable executive officer ' Allocated Stock. In connection with this Disposal of Treasury Stock, the Company will enter into restricted stock allocation agreements with the applicable executive officers, etc. (the " applicable executive officers, etc. Allocation Agreements"), the outline of which is as follows:

The shares allocated to the applicable executive officers, etc. will be allocated only to those applicable executive officers, etc. who wish to subscribe.

<Summary of the Allocation Agreement for Eligible Executive Officers, etc.>

(1) Transfer restriction period

The Eligible Executive Officers, etc. may not transfer, create a security interest in, or otherwise dispose of the Shares Allocated to the Eligible Executive Officers, etc. during the period from May 15, 2026 (the payment due date) to the date on which they retire from any of the following positions determined according to their positions (excluding cases in which they assume or are reappointed to any of such positions simultaneously with their retirement; the same applies below).

- (a) If the applicable executive officer, etc. is a corporate officer (executive officer) of the Company
Director or corporate officer of the Company
- (b) If the applicable executive officer, etc. is a director of a domestic subsidiary of the Company
A director or corporate officer (executive officer) of the Company's domestic subsidiary
- (c) If the applicable Executive Officer, etc. is a corporate officer (executive officer) of a domestic subsidiary of the Company
The director or corporate officer (executive officer) of the said domestic subsidiary of the Company

(2) Conditions for lifting transfer restrictions

Provided that the applicable executive officers, etc. continue to hold the status described in (1) above during each of the periods (a) to (c) below (hereinafter referred to as the "Service

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]

Period") determined based on their status, the transfer restrictions will be lifted for all the shares allocated to the applicable executive officers, etc. at the expiration of the transfer restriction period. However, if an Eligible Executive Officer, etc. loses any of the positions listed in (1) above during the Service Period due to death or any other reason that the Company's Board of Directors deems legitimate, then as of the next day following such loss, the transfer restrictions will be lifted for the number of shares allocated to the Eligible Executive Officers, etc. calculated by dividing the number of months from the month following the month including the start date of the Service Period (however, in the case of an Eligible Executive Officer, etc. who is an executive officer of the Company or an executive officer of a subsidiary of the Company as of the payment due date, the month including the start date of the Service Period) to the month including the day of such loss by 12 (however, if this calculation results in a fraction less than one share, such fraction will be rounded down) (however, in the case of such loss of position due to the expiration of his/her term, then all of the shares allocated to the Eligible Executive Officers, etc.).

(a) If the applicable executive officer, etc. is a corporate officer (executive officer) of the Company

From April 1, 2026 to March 31, 2027

(b) If the applicable executive officer, etc. is a director of a domestic subsidiary of the Company

From the date of the ordinary general meeting of shareholders of the domestic subsidiary immediately preceding the payment due date to the date of the ordinary general meeting of shareholders of the following year

(c) If the applicable executive officer, etc. is a corporate officer (executive officer) of a domestic subsidiary of the Company.

From April 1, 2026 to March 31, 2027

(3) Acquisition by the Company without Charge

The Company will automatically acquire, free of charge, any shares allocated to the applicable executive officers, etc. for which the transfer restrictions have not been lifted at the time when the transfer restriction period expires or immediately after the applicable executive officers, etc. lose any of the positions listed in (1) above during the Service Period (however, in the case specified in the proviso to (2) above, immediately after such loss).

(4) Management of shares

The shares allocated to the Eligible Executive Officers, etc. will be managed in a dedicated account for restricted stock opened by the Eligible Executive Officers, etc. at Daiwa Securities Co., Ltd. during the transfer restriction period so that they cannot be transferred, security interests established on, or otherwise disposed of during the transfer restriction period.

(5) Treatment in the event of organizational restructuring, etc.

[NOTICE: This Notice is a translation of the Japanese original for reference purpose only, and in the event of any discrepancy, the Japanese original shall prevail.]

During the transfer restriction period, if a merger agreement in which the Company will be the disappearing company, a share exchange agreement or share transfer plan in which the Company will become a wholly owned subsidiary, or other matters related to organizational restructuring, etc. are approved at the General Meeting of Shareholders (or, in cases where approval at the General Meeting of Shareholders is not required for the organizational restructuring, etc., then approval by the Company's Board of Directors), the transfer restrictions related to all of the shares allocated to the applicable executive officers, etc. will be lifted immediately before the business day preceding the effective date of the organizational restructuring, etc.

3. Basis for calculation of payment amount and its specific details

The Disposal of Treasury Stock will be made using the monetary (remuneration) claims paid to the Allottee as contributed assets, and the payment amount will be set at 21,380 yen, which is the closing price of the Company's common stock on the Tokyo Stock Exchange on April 16, 2026 (the business day before the date of this Board of Directors resolution), in order to eliminate arbitrariness. This is the market share price immediately before the date of the Board of Directors resolution, and in the absence of any special circumstances that prevent reliance on the most recent share price, we believe that it is a reasonable price that reflects the Company's corporate value and is not particularly advantageous to the Eligible Directors and Eligible Executive Officers, etc.

-End-