



August 19, 2026

Listed company name: Penta-Ocean Construction Co., Ltd.

Code number: 1893

Stock exchange: Tokyo Prime, Nagoya Premier

Notice of Additional Contribution to the Board Benefit Trust

Penta-Ocean Construction Co., Ltd. (hereinafter, the Company) previously introduced a performance-based stock compensation program (the "Program") for its Members of the Board and executive officers at the 67th Ordinary General Meeting of Shareholders held on June 27, 2017. The Program was subsequently revised at the 71st and 76th Ordinary General Meetings of Shareholders held on June 25, 2021 and June 24, 2026, respectively. In order to continue the Program following the expiration of the latest target period (from April 1, 2023 to March 31, 2026), the Company resolved at its Board of Directors' meeting held on August 19, 2026 to make an additional contribution to the Program. The details are as follows:

1. Reason for Additional Contribution

In an effort to continue the Program for a three-year target period (from April 1, 2026 to March 31, 2029), the Company has decided to contribute additional funds (the "Additional Trust") to the trust established under the trust agreement with Mizuho Trust & Banking Co., Ltd., in order to acquire the shares expected to be required for future benefit distributions.

2. Outline of Additional Trust

- (1) Date of Additional Trust : September 4, 2026
- (2) Amount of Additional Trust : JPY 2,700,000,000
- (3) Class of shares to be acquired : Common stock of the Company
- (4) Maximum number of shares to be acquired : 1,669,000 shares
- (5) Acquisition period : From September 4, 2026 to September 30, 2026 (scheduled)
- (6) Acquisition method : Acquisition via stock market transactions

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