February 13, 2026

To whom it may concern,

Company: Core Concept Technologies Inc.
Representative: Takeshi Kaneko,
Representative Director, President, CEO
(Stock Code: 4371, Growth Market of TSE)
Contact: Yoshiyuki Umeda,
Executive Officer, General Manager of Business Administration Division
(Tel: +81 3-6457-4344)

Notice of Loss (Extraordinary Loss) Related to Trust-Type Stock Options

Our company hereby announces that, at the meeting of the Board of Directors held on February 13, 2026, we resolved to change the delivery method for a portion of the third series of stock acquisition rights, and accordingly will record an extraordinary loss. Although we will record an extraordinary loss, there will be no cash outflow or no impact on net assets or shareholders' equity. Accordingly, we have determined that there will be no theoretical impact on our corporate value.

1. Third series of stock acquisition rights

We have implemented an incentive plan utilizing a market value-based stock acquisition rights trust®.

(1) Overview of the third series of stock acquisition rights

Date of resolution	December 15, 2020
Number of stock acquisition rights (units)	1,500
Type, description, and number of shares subject to stock acquisition rights	600,000 common shares
Payment amount upon exercise of stock acquisition rights (JPY)	75
Exercise period of stock acquisition rights	December 26, 2020 to December 25, 2030
Issue price and capitalization amount of shares upon exercise of stock acquisition rights (JPY)	Issue price: 75 Capitalization amount: JPY 37.50

(2) Overview of the trust

Name	Third series of stock acquisition rights (market value-based stock acquisition rights trust®)
Settlors	Takeshi Kaneko and Katsunori Shimomura

Trustee	Kotaeru Trust Co., Ltd.
Beneficiaries	Persons satisfying the beneficiary eligibility requirements (to be determined after the occurrence of beneficiary-right vesting events and the completion of prescribed procedures)
Trust agreement date	December 22, 2020
Number of stock acquisition rights held in trust (units)	1,500
Trust period expiration date (delivery base date)	March 31, 2025 (or, if such date falls on a non-business day of the trustee, the immediate preceding business day)

2. Changes to the delivery method

The details of the changes are as follows:

-Stock acquisition rights subject to change: 720 units (288,000 shares)

-The third series of stock acquisition rights adopts a scheme under which stock options are delivered to beneficiaries (hereinafter referred to as the “Stock Option Delivery Scheme”). However, with respect to a portion thereof, we will adopt a scheme whereby stock options are exercised within the trust and, following the determination of beneficiaries, shares are delivered to beneficiaries in lieu of stock options (hereinafter referred to as the “Share Delivery Scheme”).

-Under the Share Delivery Scheme, Kotaeru Trust will borrow funds from a financial institution to cover the amount payable upon exercise of the stock acquisition rights and will repay the borrowed funds by selling a portion of the shares acquired upon such exercise. Accordingly, beneficiaries will be granted the number of shares excluding those sold, and no payment will be required from the beneficiaries.

-Under the Stock Option Delivery Scheme concluded prior to the promulgation of the FY2025 Tax Reform, beneficiaries are subject to withholding income tax upon exercise of the stock acquisition rights. However, under the Share Delivery Scheme, no such tax is imposed (only capital gains tax applies upon the sale of shares).

-Under the Share Delivery Scheme, the difference between the market value and the exercise price at the time of the scheme change will be recorded as a loss by our company.

3. Reason for change

The reasons for the changes are as follows:

-According to the “Taxation on Stock Options (Q&A)” published by the National Tax Agency in May 2023, under the existing contractual structure, beneficiaries are subject to withholding income tax upon exercise of the stock option rights, resulting in a greater tax burden compared with a structure in which taxation arises only for capital gains.

-Accordingly, our company determined that alternative measures should be implemented for eligible beneficiaries.

-Under the Share Delivery Scheme, no taxation arises at the time of share delivery, and capital gains tax is imposed only upon the subsequent transfer of the shares. As a result, the overall tax burden on beneficiaries remains largely unchanged, achieving the intended effect.

-From a financial perspective, although our company will record an extraordinary loss, there will be no cash outflow or no impact on net assets or shareholders' equity. Accordingly, our company has determined that there will be no theoretical impact on our corporate value

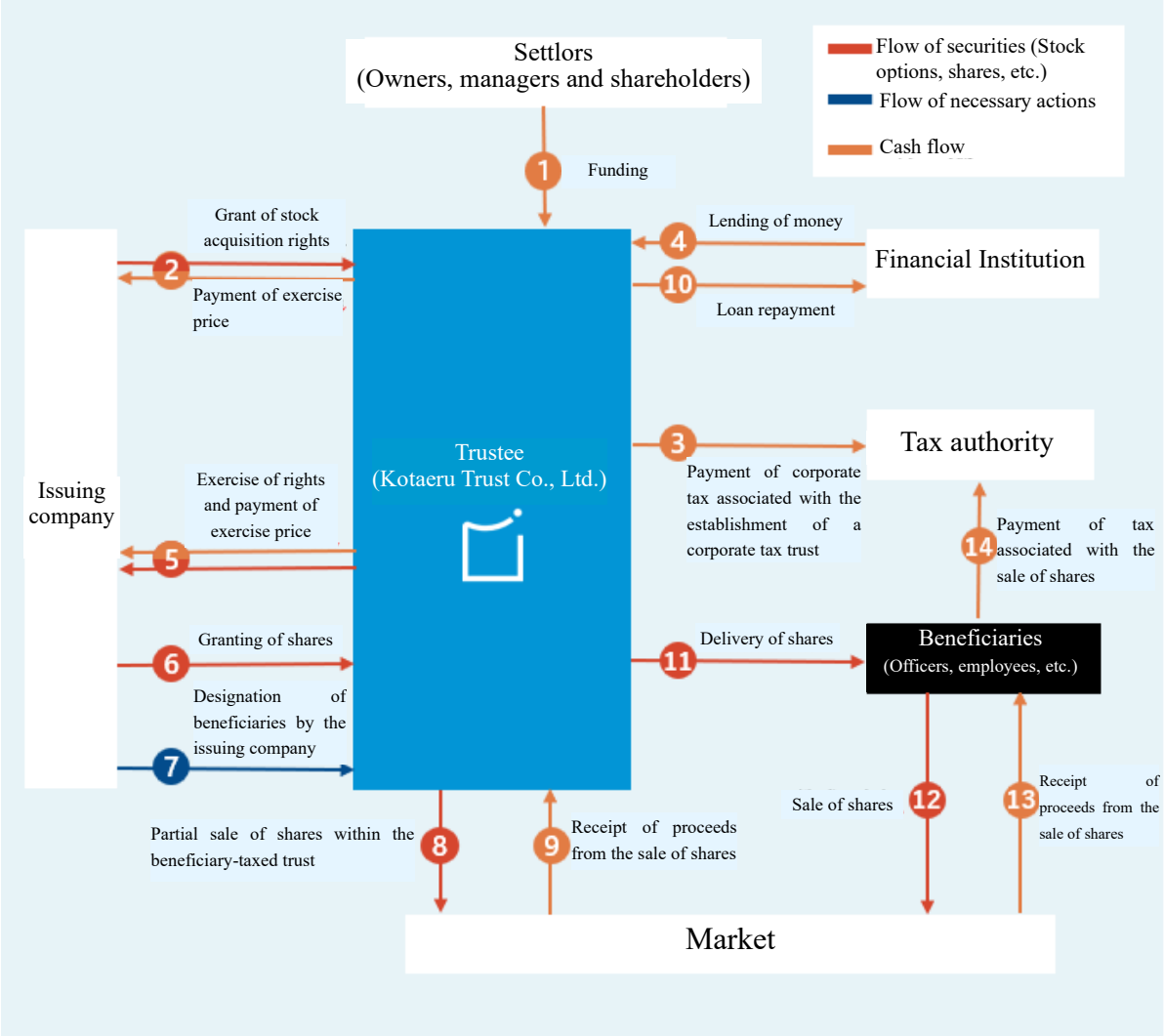
4. Impact on financial performance

In accordance with this resolution, our company expects to record a trust-type stock option-related loss* as an extraordinary loss for the fiscal year ending December 2026. Consequently, we will reflect a decrease in retained earnings and a corresponding increase in share capital and capital surplus (with zero impact on net assets).

Additionally, our company does not plan to adopt the Share Delivery Scheme for newly designated beneficiaries, and therefore does not expect any future impact on our profit and loss.

*The estimated impact amount, using the average stock price at the closing of the most recent month, January 2026 is 354,528 thousand yen.

Reference material: Schematic diagram of the market value-based stock acquisition rights trust®
(Share Delivery Scheme)



Source: Kotaeru Trust Co., Ltd.