

Translation

Note: This document has been translated from the Japanese original for reference purposes only.

In the event of any discrepancy between this translated document and the Japanese original, the Japanese original shall prevail.



MEMBERSHIP

February 13, 2026

Company: Roland Corporation
Representative: Masahiro Minowa, CEO & Representative
Director (Securities Code: 7944, First Section
of the Tokyo Stock Exchange)
Contact: Yuichi Hakamada, CFO & Executive Officer

(Tel. +81-53-523-0230)

Notice Regarding the Partial Change of Stock Compensation Plan for the Directors, Etc.

With respect to the stock compensation plans (the “Unit Plan”) that consists of the stock compensation plan for directors of the Company (excluding outside directors) and the executive officers who entered into an entrustment agreement with the Company (the “Entrusted Corporate Executive Officers”) whereby the stock compensation will be granted subsequently subject to the achievement of the performance targets (the “PSU Plan”) and the stock compensation plan for outside directors whereby the stock compensation will be granted subsequently subject to the continuous engagement (the “RSU Plan”), Roland Corporation (the “Company”) resolved to partially amend the Unit Plan by conducting reviews such as increasing the maximum percentage of the performance achievement coefficient up to 250% as below to increase the component ratio of the performance-linked stock compensation for maximizing the corporate value in the medium-to long-term, and to introduce the “share benefit trust for officers (BBT-RS)”(the “Trust Scheme”, collectively with the Unit Plan, the “Plan”; a trust agreement entered into between the Company and Resona Bank, Limited in connection with the Trust Scheme is the “Trust Agreement”, and a trust set out by the Company under the Trust Agreement is the “Trust”) for directors (excluding outside officers) and the Entrusted Corporate Executive Officers that delivers shares though the trust subject to the continuous engagement (such amendment and introduction are collectively referred to as the “Amendment”).

Accordingly, the Company hereby announces that it has decided to submit a proposal regarding the Amendment (the “Proposal”) to the 54th ordinary general meeting of shareholders scheduled to be held on March 26, 2026 (the “General Meeting of Shareholders”), as detailed below.

1. The Amendment

The aggregate amount of compensation and other benefits for the directors of the Company was approved at the extraordinary general meeting of shareholders dated September 14, 2020, to be within JPY 500 million per year. Separately, at the ordinary general meeting of shareholders dated March 30, 2022, the introduction of the Unit Plan was approved.

In addition, with respect to the stock compensation plan for directors of the Company, the Entrusted Corporate Executive Officers, and the executive officers who entered into an employment agreement with the Company (the “Employed Corporate Executive Officers”) whereby shares with no restriction on transfer are granted through the trust (the “Former Trust Scheme”), the introduction, continuation, and revision of which were approved at the extraordinary general meeting of shareholders dated December 21, 2016, the extraordinary general meeting of shareholders dated January 9, 2020, and the ordinary general meeting of shareholders dated March 30, 2021, the new grant of the stock compensation thereunder has been suspended due to the introduction of the Unit Plan. The Former Trust Scheme is being continued solely for the purpose of managing, on per participant basis, the points attributable to fiscal years on or before the fiscal year ending December 31, 2021 until delivery of shares to all eligible participants is completed.

At this time, the Company has decided to submit the Proposal to the General Meeting of Shareholders upon resolving to partially amend the Unit Plan and introduce the Trust Scheme at the meeting of the Board of Directors of

the Company for the purpose of sharing value with the shareholders by clarifying the linkage between compensation for directors (including outside directors) and the Entrusted Corporate Executive Officers (collectively with directors and outside directors, the “Director(s), etc.”) and the share value of the Company, enhancing motivation to contribute to the medium-to long-term growth of corporate value, and providing incentives to promote sustainable enhancement of corporation value by delivering shares during the term of office of the Directors, etc. and applying transfer restriction until the director, executive officer, and employee of the Company and its subsidiaries, or any other position previously designated by the Board of Directors of the Company, loses such position (the “Resignation”).

2. Overview of the Plan after the Amendment

The Plan after the Amendment is as follows.

I. The Unit Plan

(1) Overview of the Unit Plan

The three fiscal years corresponding to the period covered by the midterm business plan formulated by the Company shall be the performance evaluation period under the Unit Plan (the “Unit Evaluation Period”). Under the Unit Plan, we grant basic share units to each of the Directors, etc. per payment year corresponding to one fiscal year. The number of units to be granted will be determined after the end of the Unit Evaluation Period, for the PSU Plan, subject to the degree of achievement of the performance targets during the Unit Evaluation Period, and, for the RSU Plan, subject to the engagement with the Company during the Unit Evaluation Period, respectively, and grant monetary remuneration claims for the delivery of the Company’s common stock in the number according to the number of such units to each of the Directors, etc. at the time of the Resignation (for non-residents of Japan, at the end of the Unit Evaluation Period) in principle. Each of the Directors, etc. shall receive the delivery of the Company’s common stock by granting such monetary remuneration claims in kind, and the amount to be paid in that case will be the amount determined at the meeting of the Board of Directors of the Company on the basis of the closing price of the Company’s common stock at the Tokyo Stock Exchange on the business date preceding the date of the meeting of the Board of Directors of the Company at which the resolution on the issuance or disposition of such stock was made (if there was no trade on such date, the closing price on the date immediately preceding such date) (the “Share Price upon Delivery”; however, if the Directors, etc. lose their position of the Directors, etc. of the Company during the Unit Evaluation Period, the Share Price upon Delivery shall be as described in (3) in principle) and to the extent that it will not be especially an advantage for each of the Directors, etc. who will receive the Company’s common stock. We will grant the stock compensation respectively, by granting PSU corresponding to the degree of achievement of the performance targets in the midterm business plan of the Company and other conditions to the Directors, etc. excluding outside directors of the Company, and granting RSU according to their position subject to the engagement with the Company during the Unit Evaluation Period to the outside directors of the Company (details are described in (2) and subsequent items below).

(i) Persons subject to the delivery of the Company’s shares pursuant to the Unit Plan	The PSU Plan	<ul style="list-style-type: none">- Directors excluding outside directors- The Entrust Corporate Executive Officers
	The RSU Plan	<ul style="list-style-type: none">- Outside directors
(ii) Effect of the Company’s shares subject to the Unit Plan upon the total number of issued shares Method of acquisition of the Company’s shares and the upper limit of the number of the Company’s shares to be delivered to the Directors, etc. (as provided in (2) below)	<ul style="list-style-type: none">- The Company’s shares are planned to be acquired by the issuance of new shares or by the purchase of the Company’s treasury stock.- The upper limit of the number of shares to be delivered to the Directors, etc. is 80,000 shares per fiscal year. (including 4,000 shares for outside directors).	

- * The percentage against the total number of issued shares (as of December 31, 2025; excluding treasury stock) is approximately 0.3%.
 - Regarding PSU, the number of units to be granted will be calculated, after the Unit Evaluation Period, by multiplying the accumulated total of the units granted for each fiscal year by raising rate or discount rate according to the degree of achievement of the performance targets (which will fluctuate within the range of 0% to 250% according to the degree of achievement of the performance targets of the medium-term business plan of the Company (such as consolidated ROIC (return on invested capital*))) in the final fiscal year during the Unit Evaluation Period.
- * Consolidated ROIC (all numbers are on a consolidated basis)

$$= \text{Net operating profit after tax} / ((\text{Balance of the invested capital} (*) \text{ at the beginning of the period} + \text{Balance of the invested capital at the end of the period}) / 2)$$
 - (*) Invested capital = Working capital (Trade receivables + Inventory assets – Trade payables) + Fixed assets

- (iv) Timing of delivery of the Company's shares (as provided in (3) below)

(2) Calculation method and the upper limit of the number of Company's shares to be delivered to the Directors, etc.

The meeting of the Board of Directors of the Company shall determine, based on the original proposal approved by the Company's nomination and remuneration committee, the allocation of the compensation and other benefits related to the Unit Plan to the Directors, etc. The maximum total amount of monetary remuneration claims to be granted to the Directors, etc. as the compensation and other benefits for each Unit Evaluation Period per Unit Evaluation Period (three fiscal years) shall be the amount obtained by multiplying 240,000 shares by the Share Price upon Delivery (the "Maximum Amount"). The total number of the Company's common stock to be delivered to the Directors, etc. as the compensation and other benefits for each Unit Evaluation Period under the Unit Plan shall be at maximum 240,000 shares (12,000 shares will be delivered to outside directors) (the "Maximum Number of Shares"). Please note that such Maximum Amount and the Maximum Number of Shares shall be separate from the amount of the compensation and other benefits for Directors already approved at the extraordinary general meeting of shareholders dated September 14, 2020, the extraordinary general meeting of shareholders dated December 21, 2016, the extraordinary general meeting of shareholders dated January 9, 2020, and the ordinary general meeting of shareholders dated March 30, 2021.

The number of the Company's shares to be delivered to the Directors, etc. (including shares subject to cash payment) shall be decided by the fixed number of units provided. One share of the Company shall be delivered per one unit, and any fraction less than one unit shall be rounded down. However, should a stock split, a stock allotment without consideration, a stock consolidation, or other similar actions are conducted involving the Company's common stock, the Company shall adjust the number of the Company's shares to be delivered per unit and the Maximum Number of Shares, in proportion to the ratio of such split, consolidation, or similar actions.

The number of units to be granted and paid to the Directors, etc. during the Unit Valuation Period shall be calculated as follows. Should there be any appointment to a position of the Directors, etc. or any change in positions

during the Unit Valuation Period, the number of units to be granted shall be adjusted based on the period of service and other factors.

(i) The Directors, etc. excluding outside directors of the Company

Units are granted according to the positions and the degree of the achievement of performance goals of each fiscal year during the Unit Evaluation Period. After the termination of the Unit Evaluation Period, the number of units to be granted shall be determined by multiplying the accumulated total of the units be granted for each fiscal year by the raising rate or discount rate according to the degree of the achievement of performance goals in the last fiscal year of the Unit Evaluation Period.

* Index of the performance goals shall be the performance goals of the medium-term business plan of the Company (such as consolidated ROIC) and will fluctuate within the range of 0% to 250% according to the degree of achievement of the performance goals.

(ii) Outside directors of the Company

The final number of units to be granted shall be determined by the accumulated total of the units granted based on the positions held in each fiscal year during the Unit Evaluation Period, on the condition that such outside director worked for the Company during the Unit Evaluation Period.

(3) Timing and method of delivery of the Company's shares, etc. to the Directors, etc.

The Company shall grant compensation and other benefits to the Directors, etc. that satisfy the following conditions under the Unit Plan at the time of the termination of the Unit Evaluation Period upon the Resignation (for those who do not reside in Japan, upon termination of the Unit Evaluation Period) in principle.

* Requirements for grant

- (i) Such person works as the Directors, etc. during the Unit Evaluation Period (including those who had been appointed as the Directors, etc. during the Unit Evaluation Period)
- (ii) Such person has retired from the position of the Directors, etc. (excluding those who do not reside in Japan) (*)
- (iii) Such person has not committed certain misconduct during their terms of office
- (iv) Other conditions required for the purpose of the stock compensation plan

(*) Even if the Directors, etc. lose their position as the Directors, etc. of the Company during the Unit Evaluation Period, the Company's common stock, money, or both of them in the number or amount calculated by a reasonable method determined by the Board of Directors of the Company shall be delivered or paid at the time determined by the Board of Directors of the Company within the range of the Maximum Amount and Maximum Number of Shares, depending on grounds for the loss of such position, to the extent that such position was lost for reasons predetermined by the Board of Directors of the Company and that such Directors, etc. meet the required term of office set for such cause of loss of position by the Board of Directors of the Company. If the compensation and other benefits under the Unit Plan are to be paid before the termination of the Unit Evaluation Period due to the Resignation of the Directors, etc., the closing price of the Company's common stock at the Tokyo Stock Exchange on the business date preceding the date of the Board of Directors' meeting of the Company at which a resolution regarding such payment is made (if there was no trade on such date, closing price on the date immediately preceding such date) shall be used for calculation of the number of shares to be delivered or the amount of money to be paid to such Directors, etc.

(4) Other information of the Unit Plan

In the event that the Directors, etc. commit a certain misconduct, such Directors, etc. may not receive the compensation and other benefits under the Unit Plan.

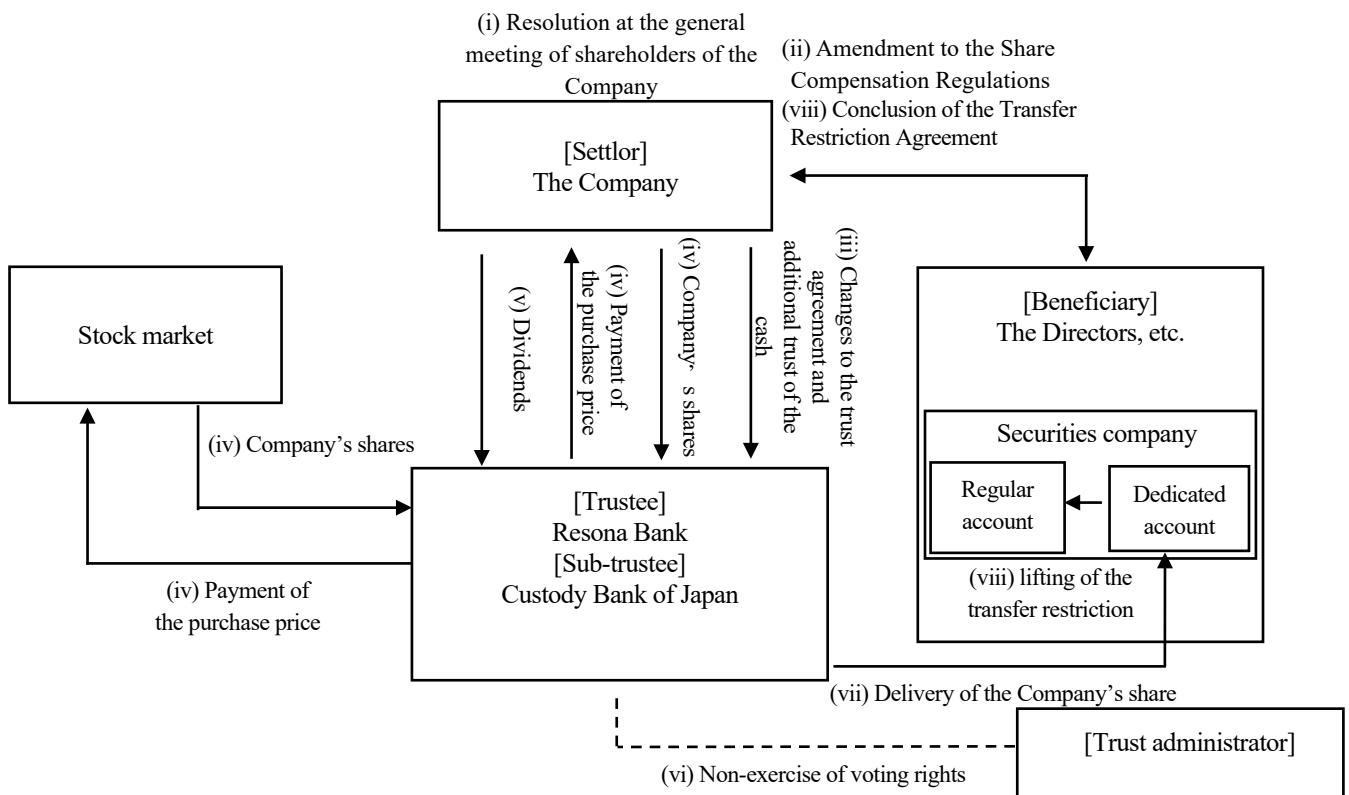
(1) Overview of the Trust Scheme

The Trust Scheme is the stock compensation plan whereby the Trust acquires the Company's shares as compensation to the Directors, etc. (excluding outside directors of the Company; the same shall apply hereinafter) and provides the number of Company's shares corresponding to the number of points to be granted to the Directors, etc. under the share compensation regulations set out by the Company (the "Share Compensation Regulations") through the Trust.

In principle, the time when the Directors, etc. receive the Company's shares is after the points for each fiscal year are granted. If the Directors, etc. receive the Company's shares during their term of office, the transfer restriction will be imposed until the Resignation after a transfer restriction agreement is entered into between the Company and the Directors, etc. before such grant (details are as (7) and (12) below).

Furthermore, with respect to points already granted to current directors (excluding outside directors) and the Entrusted Corporate Executive Officers (the "Former Trust Scheme Participants") who received points under the Former Trust Scheme, such Former Trust Scheme Participants shall, subject to approval at the General Meeting of Shareholders, receive the Company's shares corresponding to the number of points already granted at the time separately designated by the Company after the General Meeting of Shareholders. Such Company's shares to be delivered to the Former Trust Scheme Participants shall also be subject to the transfer restriction until the Resignation under a transfer restriction agreement entered into between the Company and the Directors, etc. prior to delivery.

<Mechanism of the Trust Scheme>



- (i) The Company will obtain approval at the General Meeting of Shareholders for a partial amendment to the Trust Scheme.
- (ii) The Company will amend the Share Compensation Regulations pursuant to the Trust Scheme
- (iii) The Company will amend the existing trust agreement and, where necessary, make additional monetary trusts within the scope approved at the General Meeting of Shareholders.
- (iv) The Trust shall acquire the Company's shares (through the purchase of treasury shares) or from the stock market using the funds entrusted as described in (iii) above as the source of funds.
- (v) Dividends shall be paid on the Company's shares held within the Trust in the same manner as on other Company's shares.
- (vi) Voting rights of the Company's shares held within the Trust shall not be exercised throughout the term of the Trust to ensure neutrality in management.
- (vii) During the term of the Trust, the Directors, etc. shall be granted points in accordance with their positions at specified timing during each fiscal year, based on the Share Compensation Regulations described in (ii) above. the Directors, etc. who satisfy the specified beneficiary requirements provided in the Share Compensation Regulations (including the execution of the Transfer Restriction Agreement described in (viii) below) shall be granted a number of the Company's shares corresponding to the points granted. These shares shall be managed in a dedicated account opened with a securities company.
- (viii) In principle, with respect to the Company's shares to be delivered, a Transfer Restriction Agreement shall be entered into between the Company and the Directors, etc., stipulating a transfer restriction period from the date of delivery to the date of the Directors, etc.'s Resignation. Upon the Resignation of the Directors, etc. the Company shall lift the transfer restrictions on the delivered Company's shares (the Company shall acquire, without consideration, any Company's shares for which the transfer restrictions have not been lifted).

(2) Persons eligible for the Trust Scheme

The Directors, etc. are eligible for the Trust Scheme.

Please note that outside directors and the Employed Corporate Executive Officers are not subject to the Trust Scheme.

(3) The applicable period of the Trust Scheme

The applicable period of the Trust Scheme covers (a) the three fiscal years from the fiscal year ending December 31, 2026 through the fiscal year ending December 31, 2028 (the “Specified Trust Evaluation Period”) and (b) each successive three-fiscal-year period commencing after the Specified Trust Evaluation Period (collectively, the

“Trust Evaluation Period(s)”).

(4) The term of the Trust

The term of the Trust is from December 27, 2016 to December 31, 2046 (so long as the Trust Scheme remains in effect, the term of the Trust shall be extended).

The Trust Scheme may be terminated due to the delisting of the Company’s shares, repeal of the Share Compensation Regulations, and other reasons.

(5) Maximum amount of trust funds to be contributed to the Trust

During the Trust Valuation Periods, the Company shall contribute funds to the Trust for the purpose of acquiring the Company’s shares to be granted to the Directors, etc. The amount of funds to be contributed shall be limited to the amount obtained by multiplying JPY 140 million per fiscal year (of which JPY 105 million shall be allocated to directors) by the number of fiscal years included within the Trust Valuation Periods (for the Specified Trust Valuation Period (three fiscal years), this shall be JPY 420 million (of which JPY 315 million shall be allocated to directors)) (Note).

Furthermore, after the Specified Trust Valuation Period, until the Trust Scheme is terminated, the Company shall, in every Trust Evaluation Period, make additional contributions up to an amount calculated by multiplying the amount stated above by the number of fiscal years included within the Trust Evaluation Period.

However, where such contributions or additional contributions are made, if there remain, on the date immediately prior to the commencement of each Trust Evaluation Period, the Company’s shares as trust assets of the Trust (excluding the Company’s shares corresponding to the number of points granted to the Directors, etc. of the Company during each immediately preceding Trust Evaluation Period, where payment to such Directors, etc. of the Company remains outstanding) and cash (collectively, the “Remaining Shares”), the total amount of such Remaining Shares and the trust funds additionally contributed shall be within the upper limit of the trust funds approved by the General Meeting of Shareholders.(Note) The actual sum entrusted by the Company to the Trust shall comprise the funds for acquiring the Company’s shares above, plus the estimated amount of necessary expenses such as trust fees, trust administrator’s remuneration, and other expenses.

(6) Calculation method and the upper limit of the number of Company’s shares to be delivered to the Directors, etc.

The Directors, etc. shall be granted points, determined according to their positions, at specified timing during each fiscal year within the Trust Evaluation Periods under the Share Compensation Regulations.

For each Trust Evaluation Period, the upper limit of the total number of points granted to the Directors, etc. shall be the amount calculated by multiplying 28,000 points per fiscal year (of which 21,000 points are allocated to directors) by the number of fiscal years included in the Trust Evaluation Period (for the Specified Trust Evaluation Period (three fiscal years), 84,000 points (of which 63,000 points are allocated to directors)).

Furthermore, the points granted shall be converted into shares of the Company at a rate of one point per share when granting shares to the Directors, etc. (any fraction less than one point shall be rounded down). However, after obtaining the approval of the Trust Scheme at the General Meeting of Shareholders, should a stock split, a stock allotment without consideration, a stock consolidation, or other similar actions are conducted involving the Company’s common stock, the Company shall make reasonable adjustments to the conversion ratio of the Company’s shares per point in accordance with the relevant ratio, etc.

(7) Deliveries of the Company’s shares to the Directors, etc.

In principle, after the grant of points for each fiscal year, if the beneficiary requirements stipulated in the Share Compensation Regulations including the execution of the transfer restriction agreement described in (12) below are satisfied, the Company’s shares corresponding to the number of points granted under the Trust Scheme shall be delivered upon completion of the beneficiary confirmation procedures provided in the Share Compensation Regulations. However, in the event of the death of any of the Directors, etc., the cash equivalent to the market value of the Company’s shares corresponding to the number of points granted shall be paid from the Trust, without

imposing any transfer restrictions. In either case, the Company's shares may be sold within the Trust to fund the cash payment.

The points granted to the Former Trust Scheme Participants under the Former Trust Scheme shall be delivered after entering into the transfer restriction agreement at the time separately designated by the Company.

(8) Method of acquisition of the Company's shares by the Trust

The Trust acquires the Company's shares at the stock market or by the purchase of the Company's treasury stock within the maximum amount of the trust funds in (5) above and the maximum number of shares to be delivered to the Directors, etc. in (6) above.

(9) Exercise of voting rights of the Company's shares held in the Trust

The voting rights of the Company's shares held in the Trust shall not be exercised in all cases to ensure the trust's independence from management.

(10) Treatment of dividends on the Company's shares held in the Trust

Dividends on the Company's shares held in the Trust shall be received by the trust and applied toward trust expenses such as the acquisition of the Company's shares and trust fees.

(11) Treatment upon termination of the Trust

The Trust shall terminate upon the occurrence of events such as repeal of the Share Compensation Regulations.

Regarding the Company's shares within the residual assets of the Trust at the time of its termination, it is planned that the Company shall acquire all such shares without consideration and subsequently cancel them by resolution of the Board of Directors.

Regarding the monetary assets within the residual assets of the Trust at the time of its termination, it is planned that such monetary assets shall be donated to public interest corporations or similar entities with no conflicts of interest with the Directors, etc.

(12) Transfer restriction agreement of the Company's shares delivered to the Directors, etc.

Where any of the Directors, etc. receives the Company's shares during their term of office under the Trust Scheme, the Company and the Director, etc. shall enter into a transfer restriction agreement (the "Transfer Restriction Agreement") containing the following provisions on the delivery of the Company's shares (the Director, etc. shall receive the Company's shares subject to the conclusion of the Transfer Restriction Agreement).

However, where certain requirements provided in the Share Compensation Regulations are satisfied at the time of the delivery, cash equivalent to the market value of the Company's shares may be delivered without concluding the Transfer Restriction Agreement (please see (7) in 2. above for details).

(Principal provisions of the Transfer Restriction Agreement)

The Directors, etc. must not transfer to any third party, create a security interest over, or otherwise dispose of any Company's share received under the Trust Scheme during the period from the date of receipt of such shares until the date of the Resignation (including the Resignation due to death; the same shall apply hereinafter) (the "Transfer Restriction Period").

During the Transfer Restriction Period, should any of the Directors, etc. resign upon the expiry of their term of office or for any other valid reason, or resigns due to death, the transfer restriction on the Company's shares held by such Directors, etc. at the time of the Resignation shall be lifted immediately after such resignation.

In the event of certain circumstances arising (such as where there exists reasonable evidence of certain misconduct during the term of office), the Company shall be entitled to acquire such shares without compensation.

During the Transfer Restriction Period, matters concerning merger agreements where the Company becomes

the dissolving company, share exchange agreements or share transfer plans where the Company becomes a wholly-owned subsidiary, incorporation-type company split plans or absorption-type split agreements (limited to company-split type of demerger) where the Company becomes the split company, a stock consolidation whereby the Company becomes controlled by a specific shareholder, the acquisition of class shares subject to class-wide call, or a share purchase request (the “Organizational Restructurings”) are approved at a general meeting of shareholders of the Company (or, where such Organizational Restructurings do not require approval by a general meeting of shareholders of the Company, by approval of the Board of Directors of the Company), the Board of Directors may, by its resolution, lift the transfer restriction prior to the effective date of such Organizational Restructurings.

Furthermore, the Company’s shares subject to transfer restrictions under the Transfer Restriction Agreement shall be managed in a dedicated account opened by the Directors, etc. at a securities company during the Transfer Restriction Period, such that they cannot be transferred, encumbered with security interests, or otherwise disposed of during the Transfer Restriction Period. In addition to the foregoing, the methods for expressing intent and giving notice under the Transfer Restriction Agreement, the method for amending the Transfer Restriction Agreement, and other matters determined by the Board of Directors shall form part of the content of the Transfer Restriction Agreement.

[Overview of the Trust]

(i)	<u>Name</u>	Share benefit trust for officers (BBT-RS)
(ii)	<u>Settlor</u>	The Company
(iii)	<u>Trustee</u>	Resona Bank, Limited
		Resona Bank, Limited enters into a specific master trust agreement with Custody Bank of Japan, Ltd., and Custody Bank of Japan, Ltd. becomes a sub-trustee.
(iv)	<u>Beneficiary</u>	the Directors, etc. who satisfy the beneficiary requirements provided in the Share Compensation Regulations
(v)	<u>Trust administrator</u>	A third party which does not have any conflict of interest with the Company
(vi)	<u>Type of the Trust</u>	Trust of money other than a monetary trust (trust for the benefit of others)
(vii)	<u>Execution date of the Trust Agreement</u>	December 27, 2016
(viii)	<u>Period of the Trust</u>	From December 27, 2016, to December 31, 2046 (The period of the Trust shall be extended so long as the Trust Scheme remains effective.)
(ix)	<u>Date of amendment to the Trust Agreement</u>	May 2026 (planned)

END