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November 12, 2026

Company name: FINDEX Inc.
Name of representative: Teruo Aibara, President & CEO
(Securities code: 3649; Tokyo Stock Exchange PRIME Market)
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# Notice Regarding Disposal of Treasury Shares in Connection with Additional Contribution to Stock Benefit Trust (J-ESOP)

FINDEX Inc. (the “Company”) resolved at the Board of Directors meeting held today to dispose of treasury shares (hereinafter referred to as the "Treasury Share Disposal") as described below, in connection with an additional contribution to the "Stock Benefit Trust (J-ESOP)" (hereinafter referred to as the "Plan"), and hereby announces the same.

## 1. Overview of the Disposal

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| (1) Disposal date | November 27, 2026 |
| (2) Class and Number of Shares to be Disposed | 410,900 common shares |
| (3) Disposal price | 858yen per share |
| (4) Total amount of Disposal | 352,552,200yen |
| (5) Intended Recipient of Disposal | Custody Bank of Japan, Ltd. (Trust E Account) |
| (6) Other | An extraordinary report will be submitted pursuant to the Financial Instruments and Exchange Act with respect to this Treasury Share Disposal. |

(Note) Custody Bank of Japan, Ltd. (Trust E Account), the intended recipient of the disposal, is a trust account established through a trust agreement (hereinafter referred to as the "Trust Agreement"; the trust established under the Trust Agreement is referred to as the "Trust") entered into between the Company and Mizuho Trust & Banking Co., Ltd., with the Company as the settlor, Mizuho Trust & Banking Co., Ltd. as the trustee (with Custody Bank of Japan, Ltd. as the re-trustee). The Treasury Share Disposal is conducted for the purpose of delivering shares to the Company's employees under the Plan, and is substantially equivalent to an allotment of shares to the Company's employees as consideration for services rendered to the Company.

## 2. Purpose and Reasons for Disposal

The Company introduced the Plan based on the resolution of the Board of Directors meeting held on October 29, 2015. (For an overview of the Plan, please refer to the "Notice Regarding Introduction of Stock Benefit Trust (J-ESOP)" dated October 29, 2015 (available in Japanese only).)

In connection with the continuation of the Plan, the Company has resolved to make an additional monetary contribution (hereinafter referred to as the "Additional Trust Contribution") to the Trust so that the Trust can acquire shares expected to be required for future deliveries, and to dispose of treasury shares (Treasury Share Disposal) to Custody Bank of Japan, Ltd. (Trust E Account), the re-trustee that has received the re-trust from the trustee of the Trust, for the purpose of holding and disposing of the Company's shares in the administration of the Plan.

The number of shares to be disposed of corresponds to the number of shares expected to be delivered to the Company's employees during the trust period pursuant to the "Share Delivery Regulations" (covering five fiscal years from the fiscal year ended December 31, 2025 through the fiscal year ending December 31, 2029). This represents 1.54% of the total number of issued shares of 26,608,800 shares as of June 30, 2026 and 1.67% of the total number of voting rights of 245,453 units as of the same date (both percentages rounded to two decimal places). In light of the purpose of the Plan as stated in the "Notice Regarding Introduction of Stock Benefit Trust (J-ESOP)" dated October 29, 2015, the Company has determined that the extent of dilution is reasonable.

**Overview of the Additional Trust Contribution**

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| Additional Trust Contribution Date | November 27, 2026 |
| Additional Trust Contribution Amount | 352,552,200yen |
| Class of Shares to be Acquired | Common shares of the Company |
| Number of Shares to be Acquired | 410,900 shares |
| Share Acquisition Date | November 27, 2026 |
| Method of Share Acquisition | Acquired by subscribing to the disposal of treasury shares of the Company (Treasury Share Disposal) |

## 3. Basis for Calculating the Disposal Price and Its Specific Details

The disposal price has been set at 858yen, the closing price of the Company's common shares on the Tokyo Stock Exchange on the business day immediately preceding the date of the Board of Directors resolution approving this Treasury Share Disposal.

The closing price on the business day immediately preceding the date of the Board of Directors resolution was adopted as it was determined to represent the fair corporate value of the Company in the stock market and to be reasonable.