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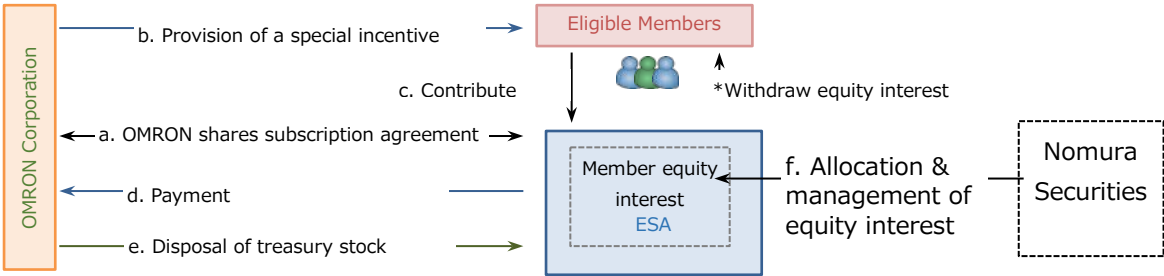
Notice Regarding the Introduction of a Performance-linked Incentive Plan for the Employee Stockholding Association (Post Delivery Type)

At a meeting of the Board of Directors held today, OMRON Corporation resolved to introduce a performance-linked incentive plan (post delivery type) (hereinafter, "the Plan") for OMRON Employee Stockholding Association (hereinafter, "ESA") as a stock grant scheme through ESA. Based on the Plan, it has been decided to grant stock incentives to employees of OMRON Corporation and its subsidiaries who are members of ESA through ESA (designating such employees as eligible recipients under the Stock Grant Regulations pertaining to the Plan), and to notify eligible employees of the details.

1. Outline of the Plan

Under the Plan, after the end of the performance evaluation period (from April 1, 2026, to March 31, 2027), OMRON Corporation or its subsidiaries shall grant a special incentive to eligible members of ESA (hereinafter, "Eligible Members") based on the status of achievement of performance targets. OMRON Corporation shall deliver its shares by the method of disposal of treasury stock to ESA upon contribution of the relevant special incentive.

(1) Structure of the Plan (Subsidiaries are omitted)



- a. OMRON Corporation and ESA enter into a stock subscription agreement on disposal and subscription of treasury stock.
- b. OMRON Corporation provides a special incentive for delivering OMRON shares to Eligible Members.
- c. Eligible Members contribute to ESA the special incentive provided.

- d. ESA collects the special incentives contributed by Eligible Members and makes payments in connection with subscription of the treasury stock to be disposed of.
 - e. OMRON Corporation disposes of treasury stock for ESA.
 - f. The allotted OMRON shares are allotted to and managed for the equity interest of Eligible Members of ESA through Nomura Securities Co., Ltd., to which ESA has outsourced its shareholding administration.
- * Eligible Members may withdraw allotted OMRON shares to a brokerage account in their name at their discretion.

(2) Outline of the Plan

The performance evaluation period under the Plan shall be from April 1, 2026 to March 31, 2027. Following the end of the performance evaluation period, OMRON Corporation shall provide a special incentive to deliver OMRON shares to Eligible Members (who are employees of OMRON Corporation or its subsidiaries among the ESA members as of the last day of the performance evaluation period or the day on which the OMRON shares of common stock will be allotted to ESA (hereinafter, "Date of Share Delivery")) based on their achievement of performance targets, etc. during the performance evaluation period. Eligible Members shall contribute the provided special incentive to ESA, while OMRON Corporation shall allot its shares to ESA by means of disposal of treasury stock. ESA shall acquire OMRON shares by paying the special incentives which were contributed in accordance with the preceding paragraph.

(3) Method to determine the definitive number of shares to be delivered

The number of OMRON shares to be delivered by OMRON Corporation to ESA (hereinafter, "Definitive Number of OMRON Shares to Be Delivered") shall be the total number of shares to be delivered to each Eligible Member through ESA, which is determined by the method stated below.

a. Number of shares to be delivered to an Eligible Member

The number of shares to be delivered to each Eligible Member shall be calculated according to the following provisions so that they are allocated in accordance with the ratios set forth below, based on each Eligible Member's position as an employee of OMRON Corporation or its subsidiary.

Manager: General staff = 2: 1

[Calculation formula for the number of shares to be delivered to each Eligible Member]

A: Number of shares to be delivered to an Eligible Member in management position = Standard number of shares to be delivered to an Eligible Member × 2

B: Number of shares to be delivered to an Eligible Member as general staff = Standard number of shares to be delivered to an Eligible Member

* In both cases A and B above, any fractions less than one share generated from the calculation shall be rounded down. If the amount calculated by multiplying the number of shares to be delivered to an Eligible Member by the subscription price results in 2 million yen or more, the number of shares to be delivered to the relevant Eligible Member shall be adjusted to the maximum number (an integer) such that the amount obtained by multiplying that number by the subscription price is less than 2 million yen.

Note: The terms "Managers, and "General Staff" refer to those who are defined in the Stock Grant Regulations.

[Formula to determine the standard number of shares to be delivered to an Eligible Member]

Standard number of shares to be delivered (b.)

$$\frac{\text{Standard number of shares to be delivered (b.)}}{(\text{Number of Managers}) \times 2 + (\text{Number of Eligible Members as General Staff})}$$

b. Standard number of shares to be delivered

The standard number of shares to be delivered shall be calculated in accordance with the following formula.

[Calculation formula for the standard number of shares to be delivered]

Performance evaluation value (c.)

Subscription price (d.)

Any fractions less than one share generated from the calculation shall be rounded down.

c. Performance evaluation value

Performance evaluation value means the value (hereinafter, "Performance Evaluation Value") calculated in accordance with the following formula, in terms of a business year during the performance evaluation period.

[Calculation formula for Performance Evaluation Value]

Standard amount provided × Performance achievement ratio

Any fractions less than one yen generated from the calculation shall be rounded down.

[Standard Amount Provided]

"Standard Amount Provided" refers to the amount obtained by multiplying OMRON Corporation's consolidated operating income for the fiscal year, which constitutes the performance evaluation period, by 2%, if the target value of the consolidated operating income set forth (hereinafter, "Financial Metrics Criteria") is met for the relevant fiscal year (any amounts less than one yen shall be rounded down). It should be noted that in the event the Financial Metrics Criteria are not met, the Standard Amount Provided for the relevant fiscal year shall be zero.

[Performance achievement ratio]

The performance achievement ratio is determined as follows, based on the degree to which the target non-financial metrics have been met.

	Performance achievement ratio
If non-financial metrics criteria are met	100%
If non-financial metrics criteria are not met	80%

[Non-financial Metrics Criteria]

The employee engagement indicator (global) of the OMRON Group for the subject fiscal year shall be 68 or higher.

The "Employee Engagement Indicator (Global)" refers to a number which is calculated by multiplying the average of the affirmative answers to three categories (a total of nine questions) of "Sense of fulfillment," "Inclusion," and "Well-being" that constitute the VOICE engagement survey, by 100.

d. Subscription Price

"Subscription Price" refers to an amount determined by resolution of the OMRON Corporation's Board of Directors' meeting held after the end of the performance evaluation period for delivery of shares within a scope that the amount will not be especially beneficial to Eligible Members based on the closing price of the OMRON shares of common stock on the Tokyo Stock Exchange on the trading day immediately prior to the resolution of the Board of Directors of OMRON Corporation (hereinafter, "Resolution of the Board of Directors for Delivery") (If no trading is reported on the said day, the closing price on the trading day immediately prior to such day shall apply).

e. Amount of special incentive to be provided to each Eligible Member

The amount of special incentive to be provided to each Eligible Member shall be calculated by multiplying the number of shares to be delivered to each Eligible Member by the Subscription Price.

2. Reasons for introducing the Plan

OMRON Corporation decided to introduce the Plan for the purpose of: 1) creating an opportunity for the employees of OMRON Corporation and its subsidiaries who are members of ESA to acquire OMRON shares; 2) helping them accumulate their assets by delivering OMRON shares based on the achievement of performance targets; and 3) encouraging them to make efforts together with the OMRON management and shareholders for enhancement of the medium- to long-term corporate value of the OMRON Group, and share the fruits of these efforts among them.

The direct recipient of the OMRON shares to be delivered under the Plan is ESA, an employee stockholding association comprising employees of OMRON Corporation and its subsidiaries. Upon expiration of the performance evaluation period under the Plan (from April 1, 2026 to March 31, 2027), according to the achievement status of the performance targets (for this performance evaluation period, consolidated operating income is adopted as the Financial Metrics Criteria, and the Employee Engagement Indicator (Global) is adopted as the non-financial metrics criteria), OMRON Corporation or its subsidiaries plans to grant a special incentive to Eligible Members and allocate OMRON shares to ESA through the contribution of such special incentives by ESA by means of disposal of treasury shares.