

Adjustment and Change on Securities options

(Effective from October 5, 2026)

Beneficiary right splits are scheduled for the underlying securities listed in the appendix effective from October 7, 2026. In addition, changes in the trading unit are scheduled on October 5, 2026.

In accordance with this, OSE shall adjust the strike prices of option contracts which are based upon these underlying securities, as in the appendix, on October 5, 2026, the date on which trading starts for shares after the splits. Furthermore, the adjusted strike prices will be announced after the day session on October 2, 2026.

This English translation is solely for reference purpose only and not a legally definitive translation of the original Japanese text. In the event a difference arises regarding the meaning herein, the original Japanese version will prevail as the official authoritative version.

Appendix

Underlying securities	Code	Split ratio	Strike price* _{1,2}	Open interest* ₁	Number of securities for one delivery unit* ₁	Position limits* ₁ (units)	Large position reporting threshold for securities options* ₁ (units)	Hard Block for J-NET Trading* ₁
NEXT FUNDS Nikkei 225 Exchange Traded Fund	1321	1:100	divided by one hundred	multiplied by ten	1→10	2,592,900→25,702,400	518,500→5,140,400	300,000→600,000

*1 Strike price, Open interest, Number of securities for one delivery unit, Position limits, Large position reporting threshold for securities options and Hard Block for J-NET Trading compared to October 2, 2026.

*2 If there are odd lots less than one yen in the strike price, they shall be rounded to the nearest yen (For strike prices of flexible options, odd lots less than the second decimal place shall be rounded to the nearest yen.).