April 30, 2026

To whom it may concern:

Daito Trust Construction Co., Ltd.
16-1 Konan 2-chome, Minato-ku, Tokyo, Japan
Kei Takeuchi, Representative Director, CEO
(Securities code: 1878; Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market)

Notice Regarding Reintroduction of Employee Stock Ownership Plan (ESOP) Trust

In its meeting held today, the Board of Directors of Daito Trust Construction Co., Ltd. (“Company” hereinafter) resolved to reintroduce an incentive plan based on the employee stock ownership plan trust (“ESOP trust” hereinafter), as outlined below. The aim of this plan is to enhance the Company’s corporate value over the medium to long term.

Details

1. Purpose of adopting the ESOP trust

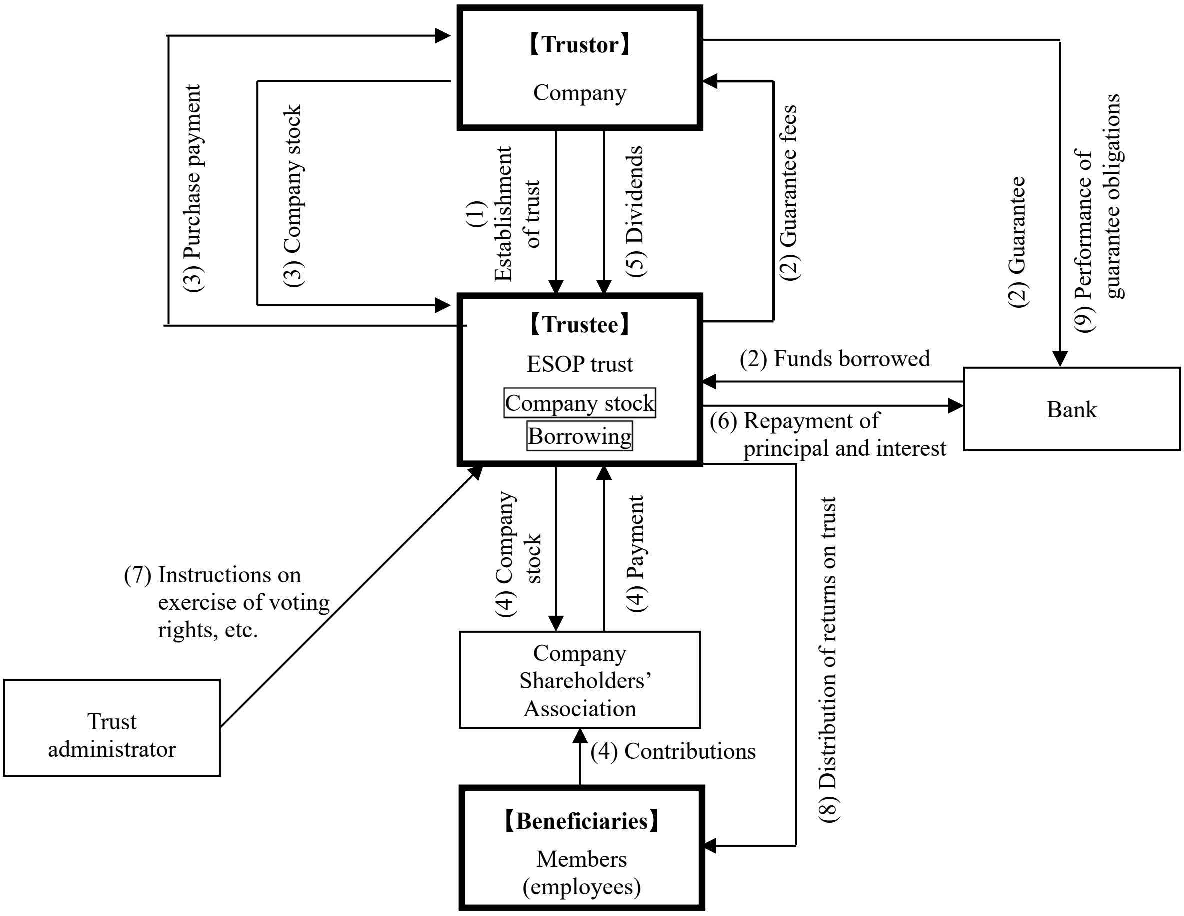
The Company will reintroduce this plan both to enhance the benefits programs provided to employees, who are instrumental to the growth of the Company, and to enhance employees’ awareness of business performance and shareholder value, which in turn contributes to increasing the Company’s corporate value over the medium to long term.
In so doing, the Company will reintroduce the ESOP trust which the Company previously introduced in November 2020 and subsequently terminated in December 2025.

2. About the ESOP trust

The ESOP trust serves as a trust-based employee incentive plan that applies the framework of an employee stock ownership plan, designed with reference to the ESOP system in the United States. One of the plan’s aims is to enhance employee savings programs, which form part of the Company’s benefits offerings to encourage asset-building by employees using shares of Company stock.

The Company will establish a trust naming as beneficiaries employee members of the Daito Trust Construction Company Shareholders’ Association (“Company Shareholders’ Association” hereinafter) who meet certain requirements. The trust will acquire in one lump sum the number of shares of Company stock expected to be acquired by the Company Shareholders’ Association over the next five years, then sell these shares to the Company Shareholders’ Association on a certain date of each month. Any trust gain resulting from increased share price as of the termination of the trust will be distributed to the beneficiaries as cash in accordance with the percentage of contributions to the plan. If losses arise due to a decline in the share price and obligations remain with respect to trust assets, the Company will repay such obligations to the bank in a single lump sum under the guarantee clause, and employees will not bear any additional financial burden.

3. ESOP trust framework



(1) The Company establishes the ESOP trust naming as beneficiaries employees who meet beneficiary requirements.

(2) The ESOP trust borrows from the bank the funds needed to purchase shares of Company stock. The Company guarantees this loan to the ESOP trust.

(3) Using the loan under (2) above, the ESOP trust purchases from the Company the number of shares of Company stock expected to be acquired by the Company Shareholders' Association during the trust period.

(4) Throughout the trust period, the ESOP trust delivers to the Company Shareholders' Association, at the current market price, the number of shares of Company stock that can be delivered for the funds contributed to the Company Shareholders' Association by a certain date of each month.

(5) The ESOP trust receives dividend distributions as a Company shareholder.

(6) The ESOP trust applies gains on the sale of Company stock to the Company Shareholders' Association and dividends on its shareholdings to fund the repayment of the principal and interest on the loan from the bank.

(7) Throughout the trust period, the trust administrator issues instructions concerning the exercise of rights as a shareholder, including exercise of voting rights, and the ESOP trust exercises these rights as instructed.

(8) If, upon the termination of the trust, any shares of Company stock remain in trust due to rising share price, they are to be sold. The returns on the trust will be distributed in cash to beneficiaries in accordance with the percentage of contributions during the trust period.

(9) If, upon the termination of the trust, any balance remains on the loan in trust due to falling share price, the Company will repay the bank in one lump sum based on the guarantee under

(2) above.

※ If there are no shares of the Company in the trust as a result of the sale to the Company's Shareholders' Association, the trust shall be terminated before the expiration of the trust period.

[Reference] Details of the trust agreement

(1)	Type of trust	Individually-operated designated money trust (beneficiary trust)
(2)	Purposes of trust	The stable and continuous supply of shares of Company stock to the Company Shareholders' Association and enhancement of benefits programs for employees who meet the beneficiary requirements
(3)	Trustor	The Company
(4)	Trustee	Mitsubishi UFJ Trust and Banking Corporation (Co-trustee: The Master Trust Bank of Japan, Ltd.)
(5)	Beneficiaries	Members of the Company Shareholders' Association who meet the beneficiary requirements
(6)	Trust administrator	A third party with no vested interest in the Company
(7)	Date of trust agreement	May 18, 2026
(8)	Trust period	May 18, 2026 – June 15, 2031
(9)	Exercise of voting rights	The trustee will exercise the voting rights on the shares of Company stock in accordance with instructions issued by the trust administrator that reflect the status of the exercise of voting rights by the Company Shareholders' Association.
(10)	Class of shares to be acquired	Company common stock
(11)	Total value of shares to be acquired	13.4 billion yen
(12)	Method of share acquisition	Acquisition through third-party allotment of Company treasury shares