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For Immediate Release

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Introduction of Restricted Stock Compensation Plan for Employees

YUKIGUNI FACTORY CO., LTD. (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to introduce a program under which restricted stocks will be granted to employees in certain positions (hereinafter referred to as the "Eligible Employees"). Details are as follows.

1. Purpose of the Plan

The Employee Restricted Stock Compensation Plan is introduced to provide incentives to Eligible Employees to contribute to the sustainable growth of the Company's corporate value through the granting of restricted stock, thereby fostering a shared sense of value between Eligible Employees and shareholders.

2. Overview of the Plan

The Employee Restricted Stock Compensation Plan is a program under which shares of the Company's common stocks may be granted, subject to certain transfer restrictions. Restricted stocks under the Employee Restricted Stock Compensation Plan will be granted through the issuance or disposition of the Company's common stocks, with monetary compensation paid to Eligible Employees to be contributed as in-kind contributions.

Eligible Employees are those currently serving in managerial positions at the Company. The restriction period is expected to run from the payment date for the restricted stocks until the date on which such employees retire or otherwise cease to serve as directors, executive officers, or employees of the Company due to the expiration of their term, mandatory retirement age, or any other reason approved by the Company's Board of Directors.

Further details regarding the allotment of stocks subject to transfer restrictions will be determined by the Board of Directors of the Company.

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