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Company: JDC CORPORATION
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(Securities Code: 1887 TSE Prime Market)
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Notice of Introduction of Post-Delivery Type Stock Grant Program for Employee Shareholding Association

JDC CORPORATION (the "Company") hereby announces that, at a meeting of its Board of Directors held today, the Company resolved to introduce a post-delivery type stock grant program (the "Program") under which shares of the Company's common stock will be granted to employees as an incentive through the JDC Employee Shareholding Association (the "Shareholding Association"), as described below.

Details

1. Purpose of Introducing the Program

As part of its human capital investment to support the enhancement of corporate value over the medium to long term, the Program is intended to expand opportunities for employees to acquire shares of the Company's common stock through the Shareholding Association. The Program aims to support employees' asset building, deepen their understanding of the connection between the Company's growth and their own work, and enhance their awareness of participation in management and contribution to improved business performance over the medium to long term. Through these initiatives, the Company seeks to steadily implement its Medium-Term Management Plan, sustainably enhance corporate value, and further promote value sharing with shareholders.

2. Overview of the Program

Under the Program, the Company will grant points, after the end of each point-grant eligible period predetermined by the Company, to employees who are members of the Shareholding Association and consent to the Program (the "Eligible Employees"), based on each Eligible Employee's contribution status during the relevant period. After the points are granted, the Company will provide each Eligible Employee with a monetary claim as a special incentive for the grant of shares of the Company's common stock (the "Special Incentive"), in accordance with the points granted. Each Eligible Employee will contribute the Special Incentive to the Shareholding Association.

The Shareholding Association will contribute to the Company in kind the Special Incentive contributed by the Eligible Employees, and the Company will issue new shares or dispose of treasury shares.

The interests in the Shareholding Association corresponding to the allotted shares will be allocated and managed through Mitsubishi UFJ Morgan Stanley Securities Co., Ltd., the administrative agent of the Shareholding Association.

(Reference)

Structure of the Program

1. The Company establishes rules governing the grant of the Special Incentive (a monetary claim) to Eligible Employees in accordance with the points granted for each point-grant eligible period (①).
2. The Shareholding Association amends its rules to provide for the grant of the Special Incentive to Eligible Employees and other related matters (②).
3. Once a year, at the end of the point-grant eligible period, the Company grants points to Eligible Employees based on their contribution status during the period (③) and provides the Special Incentive in accordance with the points granted (④).
4. Each Eligible Employee contributes the monetary claim to the Shareholding Association (⑤).
5. The Company allots shares of its common stock to the Shareholding Association by issuing new shares or disposing of treasury shares (⑥), and the Shareholding Association contributes to the Company in kind the monetary claims contributed by the Eligible Employees (⑦).
6. The allotted shares are deposited into a securities account in the name of the Shareholding Association opened with Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. and are managed as the Eligible Employees' interests in accordance with the Special Incentive contributed by each Eligible Employee (⑧).

Simplified Flow

The Company	→	Eligible Employees	→	The Shareholding Association
Points and Special Incentive ③④		Contribution of monetary claims ⑤		In-kind contribution / share allotment ⑥⑦
				Allocation and management of interests through Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. ⑧

End