



Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 5, 2025

Company name	Dream Incubator Inc.
Representative	Representative Director and President Takayuki Miyake (TSE Prime: 4310)
Point of contact	General Manager, Corporate Management Group Masanari Iwasa (TEL (81)-3-5532-3200)

Notice Regarding Additional Contributions to Stock-Based Incentive Plans

At a meeting of the Board of Directors held on November 5, 2025, Dream Incubator Inc. (hereinafter the “Company”) resolved to make additional trust contributions in connection with the continuation of the stock-based incentive plans introduced in 2014 for its officers and employees—the Executive Compensation BIP Trust (hereinafter the “BIP Trust”) and the Stock Granting ESOP Trust (hereinafter the “ESOP Trust”; collectively, the “Plans”)—and to dispose of treasury shares for use in the ESOP Trust, as outlined below. For further details on the disposal of treasury shares, please refer to the “Notice Regarding Disposal of Treasury Shares as a Stock-Based Incentive Plan,” released today.

1. Additional trust contributions in connection with the continuation of the Plans

- (1) The Company has resolved to make additional contributions in connection with the continuation of the stock-based incentive plans introduced in 2014, which are designed to further motivate officers and employees and enhance their morale toward improving medium- to long-term performance, as well as to secure talented personnel.
- (2) The Plans, as incentive programs for the Company's officers and employees, grant Company shares to them based on the level of achievement of management targets, as well as their position and rank, among other factors.

2. Overview of the Plans

To continue implementing the Plans, the Company has extended the trust periods of the existing BIP Trust and ESOP Trust, and, accordingly, updated the trust periods of the Plans as outlined below. Except for the updates noted below, the details of the Plans remain unchanged from those originally established in 2014.

(1) Additional trust contributions associated with the extension of the trust period

The trust period initially established in 2014 (covering the three fiscal years from the fiscal year ended March 31, 2023 through the fiscal year ended March 31, 2025) has expired. Following the extension of the trust period in August 2025, the Company will make additional trust contributions to ensure the continued implementation of the Plans.

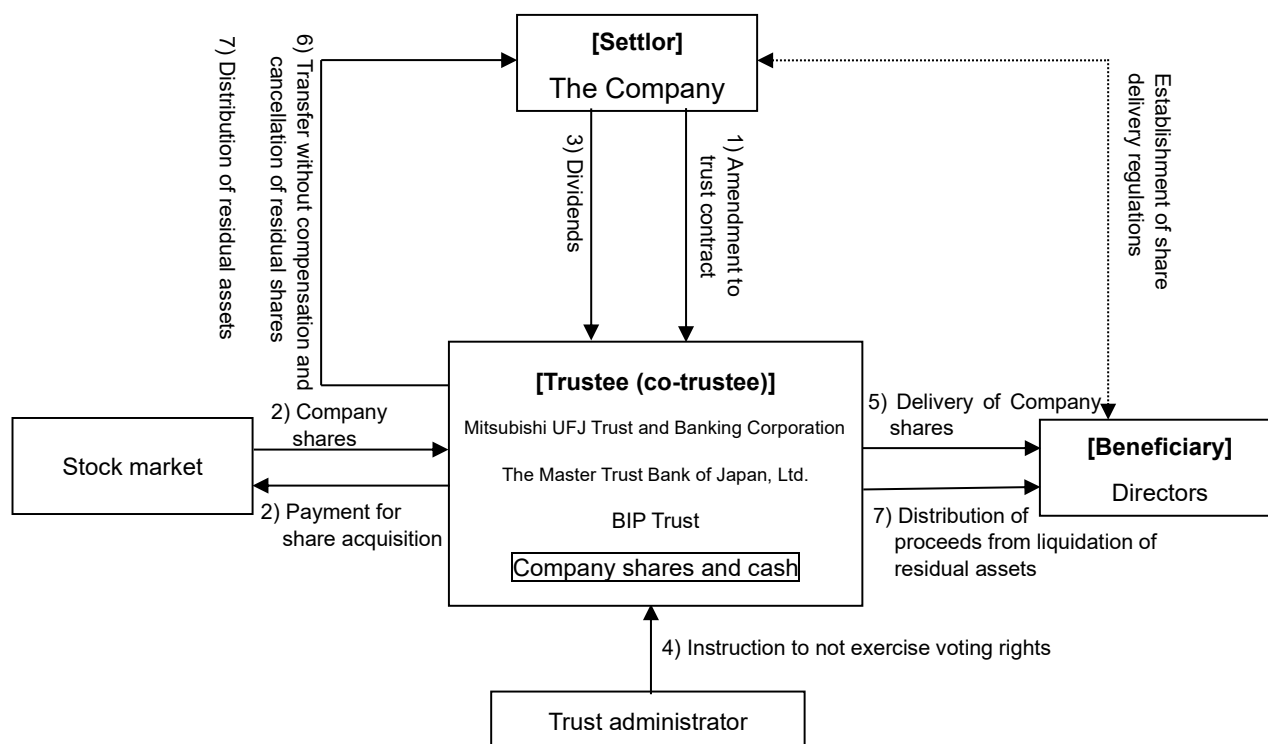
(2) Trust period

The trust period of the Plans will cover the three fiscal years from the fiscal year ending March 31, 2026 through the fiscal year ending March 31, 2028.

3. Structure of the Plans

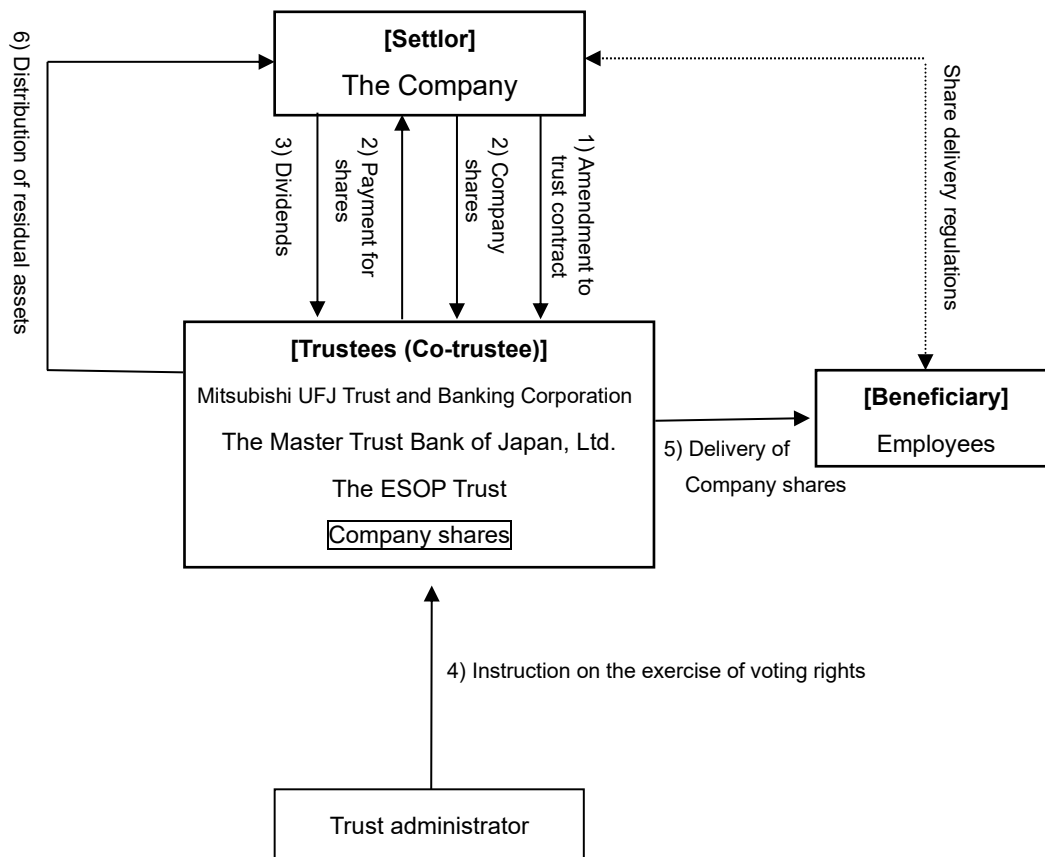
For details regarding the BIP Trust, please refer to Appendix 1 and the “Notice Regarding Partial Revisions to the Stock-Based Incentive Plan for Directors,” released on May 15, 2025. For details regarding the ESOP Trust, please refer to Appendix 2 and the “Notice Regarding the Introduction of Stock-Based Incentive Plans,” released on May 12, 2014.

(Appendix 1) Structure of the BIP Trust



- 1) Based on the agreement to amend the trust contract, the Company will make additional monetary contributions within the scope approved at the 25th Annual General Meeting of Shareholders held on June 23, 2025 (hereinafter, the “General Meeting of Shareholders”) and extend the trust period of the BIP Trust established for directors (excluding those who are Audit & Supervisory Committee members; the same applies hereinafter) who meet the beneficiary requirements.
- 2) Under the instructions of the trust administrator, the BIP Trust will use the funds remaining in the trust assets at the time of the contract amendment, together with the additional funds contributed as described in 1) above, to acquire shares of the Company from the stock market. The total number of shares to be acquired by the BIP Trust shall be within the scope approved at the General Meeting of Shareholders.
- 3) Dividends on the Company shares held in the BIP Trust will be distributed in the same manner as those on other shares.
- 4) Voting rights attached to the Company shares held in the BIP Trust shall not be exercised during the trust period.
- 5) During the trust period, directors will be granted a certain number of points based on the level of achievement of management targets and other criteria. Upon resignation, directors who meet the prescribed beneficiary requirements will receive Company shares corresponding to the number of points granted to them.
- 6) If any shares remain in the BIP Trust upon termination of the trust, such residual shares will be transferred to the Company without compensation and cancelled by resolution of the Board of Directors.
- 7) Upon liquidation of the BIP Trust, any residual assets after distribution to beneficiaries will revert to the Company.

(Appendix 2) Structure of ESOP Trust



- 1) Based on the agreement to amend the trust contract, the Company will make additional monetary contributions to the ESOP Trust established for Company employees who meet the beneficiary requirements.
- 2) At the time of the contract amendment, the ESOP Trust will use the funds remaining in the trust assets, together with the additional funds contributed by the Company as described in 1) above, to acquire, under the instructions of the trust administrator, from the Company (through the disposal of treasury shares) the number of Company shares expected to be delivered to beneficiaries during the trust period, within a predetermined acquisition period (including off-market transactions).
- 3) The ESOP Trust, as a shareholder of the Company, will receive dividends distributed on the shares it holds.
- 4) Throughout the trust period, the trust administrator will provide instructions on the exercise of shareholder rights, including voting rights, and the ESOP Trust will exercise such rights in accordance with those instructions.
- 5) In accordance with the Company's share delivery regulations, employees who meet certain requirements will be granted Company shares.
- 6) Upon liquidation of the ESOP Trust, any residual assets remaining after the delivery of shares to beneficiaries will revert to the Company.

Note: If all Company shares held in the trust are delivered to employees who meet the beneficiary requirements, the trust will be terminated before the expiration of the trust period.

[Reference]

<Details of trust contracts>

(1) Plan	BIP Trust	ESOP Trust
(2) Type of trust	Monetary trusts for the benefit of others, excluding specified individually managed monetary trusts	
(3) Purpose of trust	To provide incentives to directors of the Company	To provide incentives to employees of the Company
(4) Settlor	Dream Incubator, Inc.	
(5) Trustee	Mitsubishi UFJ Trust and Banking Corporation (Joint trustee: The Master Trust Bank of Japan, Ltd.)	
(6) Beneficiaries	Company directors who meet beneficiary requirements	Company employees who meet beneficiary requirements
(7) Trust administrator	Third party with no conflict of interest with the Company (certified public accountant)	
(8) Date of execution of trust contract	July 31, 2014	May 13, 2014
	Scheduled to be amended on November 27, 2025	
(9) Trust period	July 31, 2014–August 31, 2028	May 13, 2014–August 31, 2028
(10) Amount of additional trust contribution	¥161 million (scheduled)	¥183 million (scheduled)
	(The above amounts include trust fees and related expenses)	
(11) Share acquisition method	Acquisition from the stock market	Acquisition through the disposal of the Company's treasury shares
(12) Share acquisition period	December 3, 2025 – January 16, 2026	December 2, 2015
(13) Exercise of voting rights	Voting rights will not be exercised.	The trustee will exercise the voting rights of the Company shares in accordance with the instructions of the trust administrator, which reflect the voting intentions of the prospective beneficiaries.
(14) Attribution rights holder	The Company	
(15) Residual assets	The residual assets the Company, as the attribution rights holder, may receive shall be limited to the amount of the trust expense reserve remaining after deducting the funds used for share acquisition from the total trust contribution.	