

FIG. 1

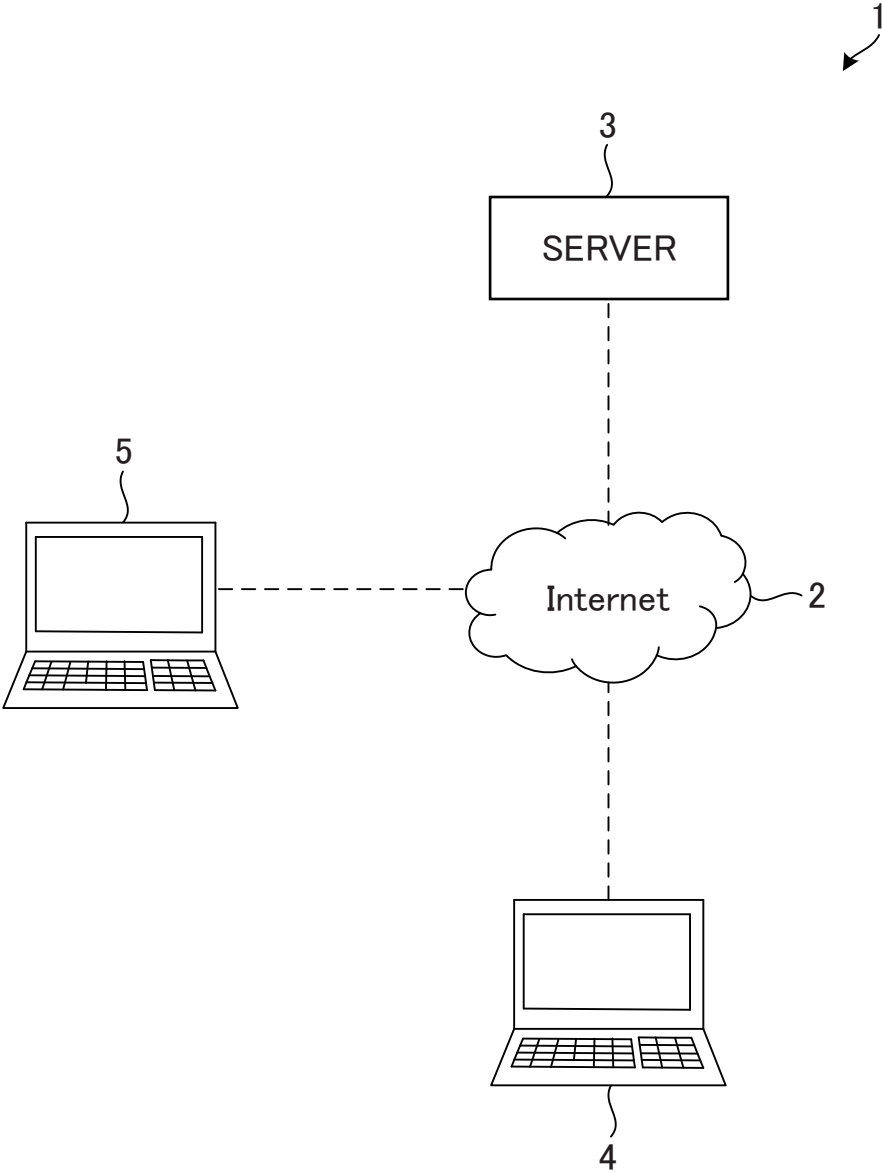


FIG. 2

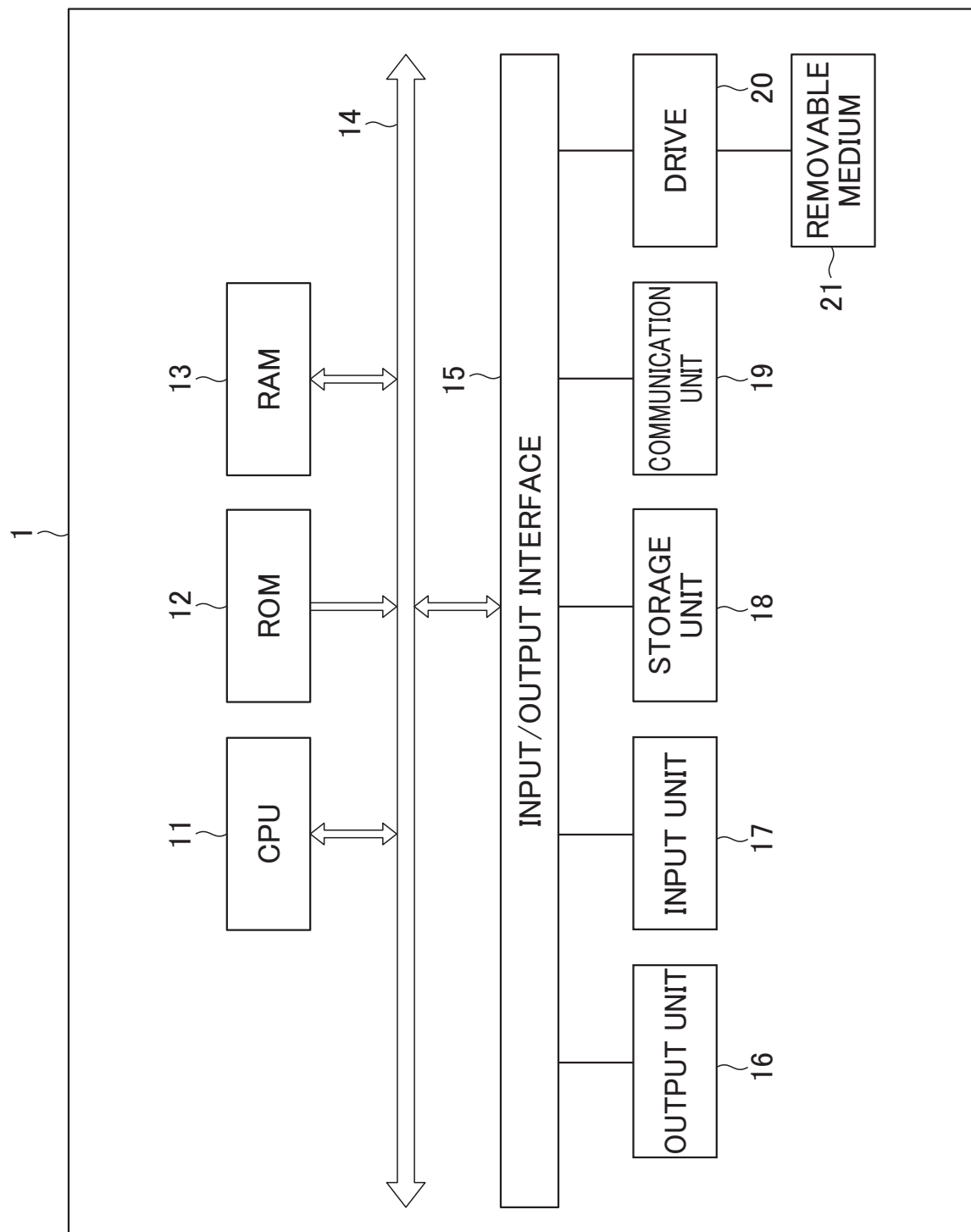


FIG. 3

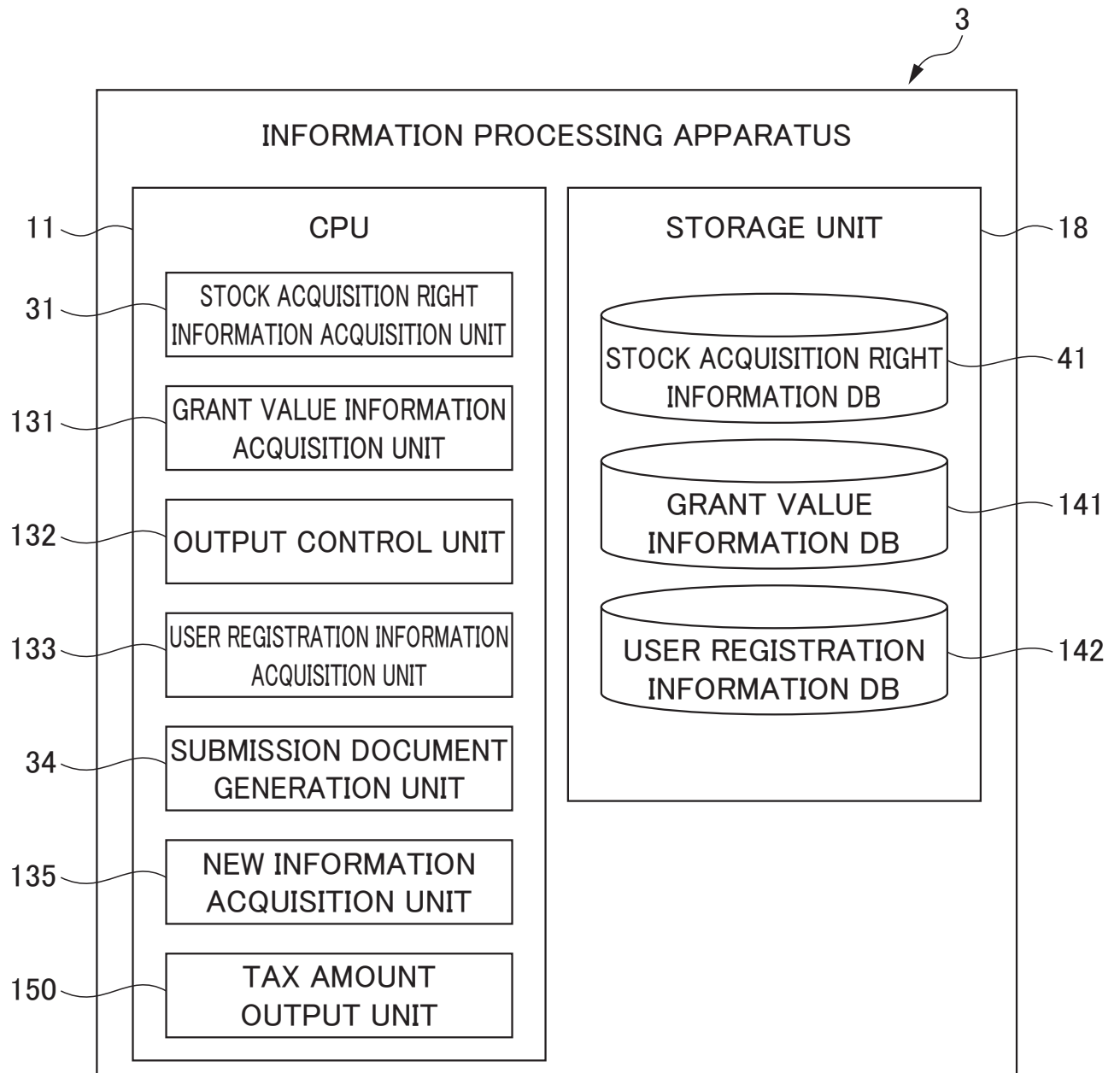


FIG. 4

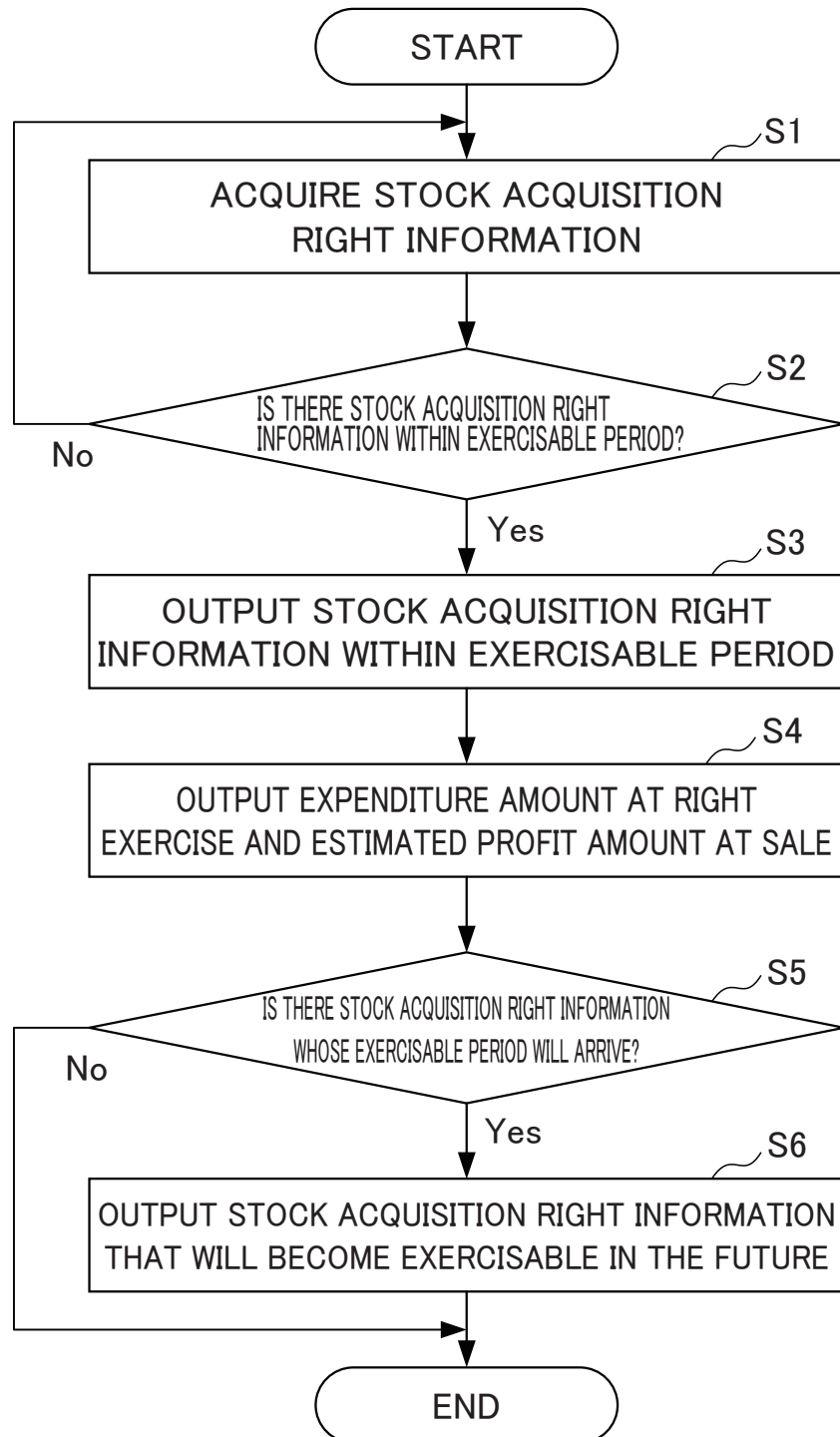
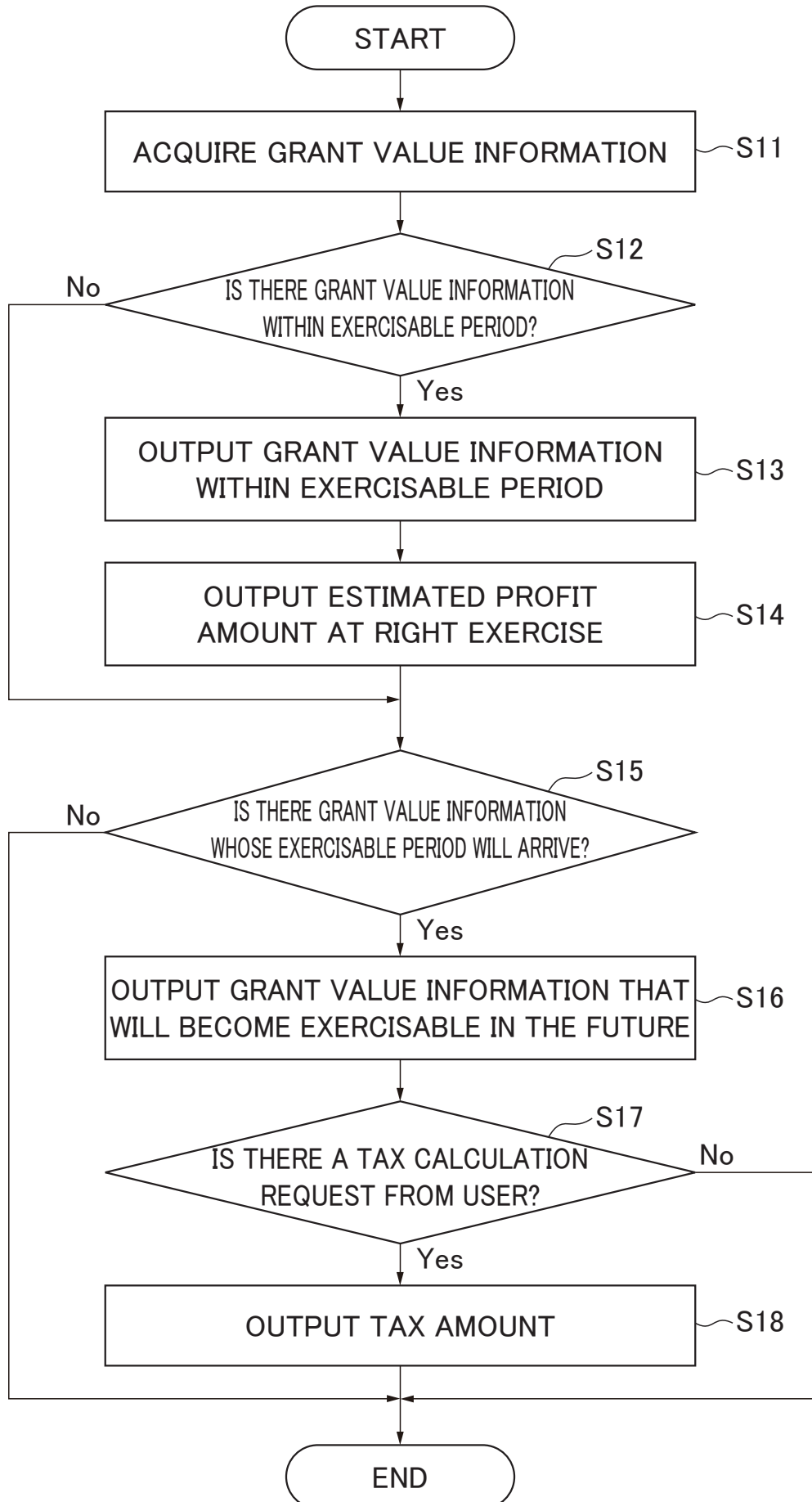
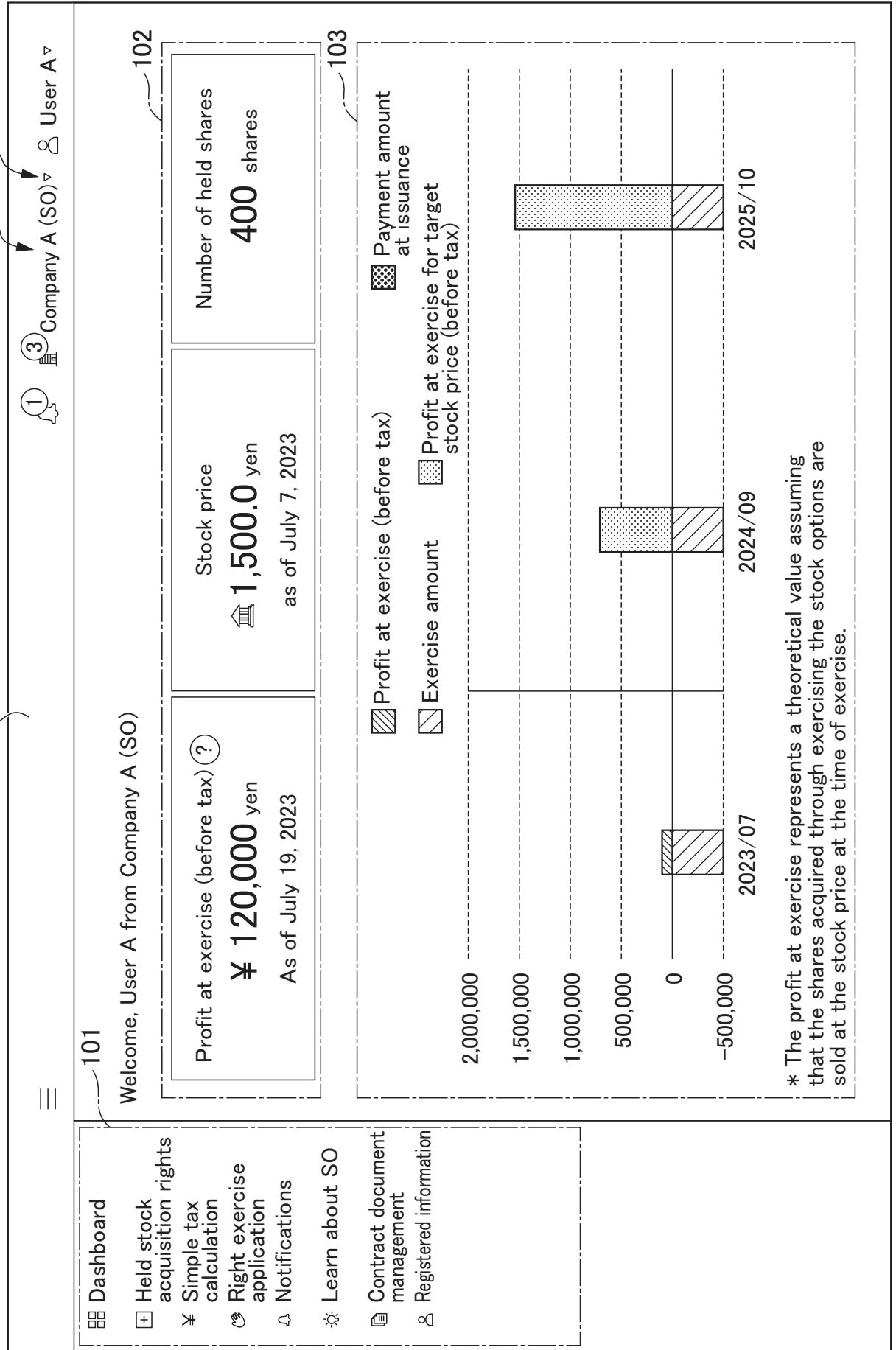
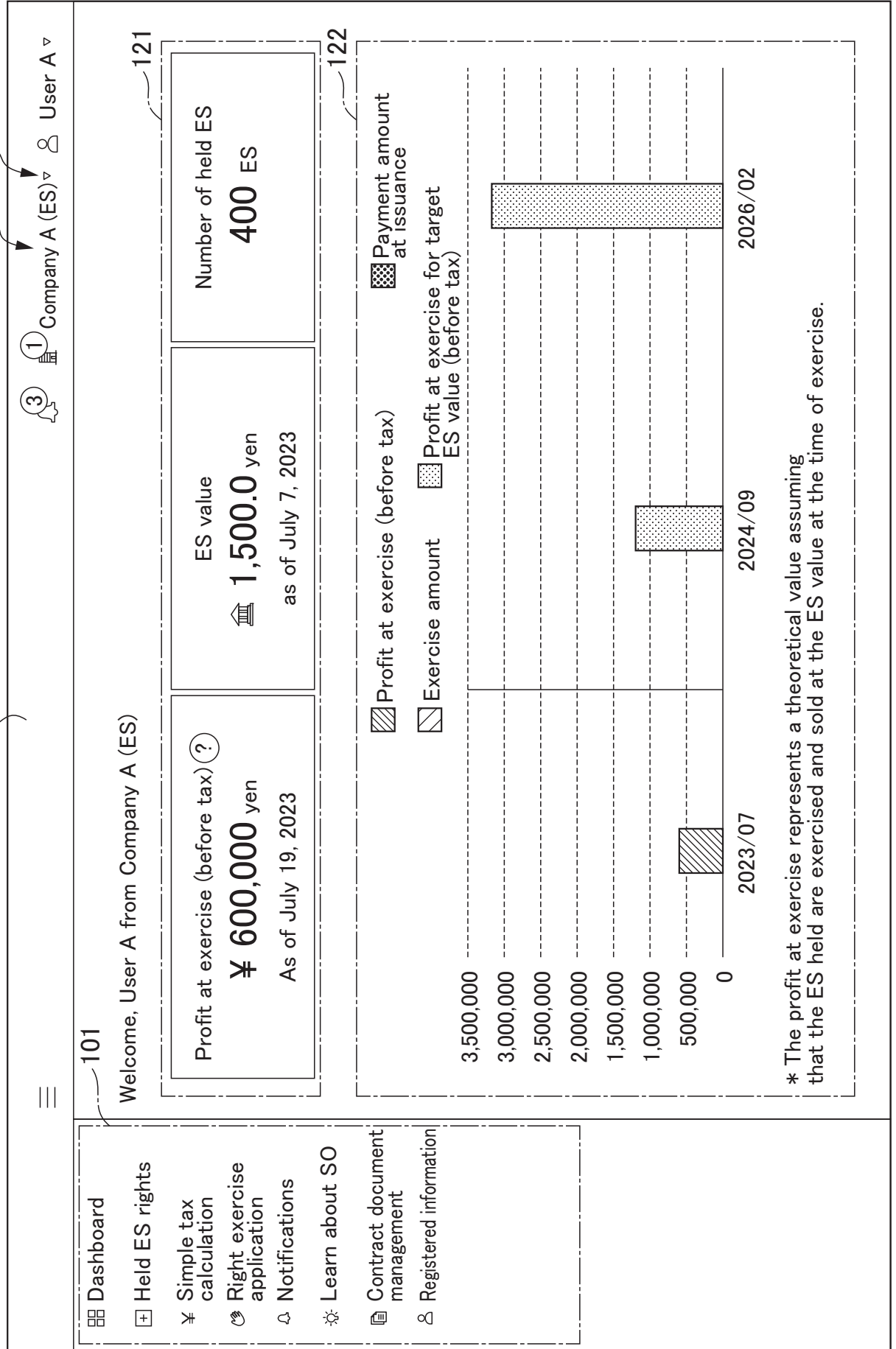


FIG. 5



190 FIG. 6





190 **FIG. 8**

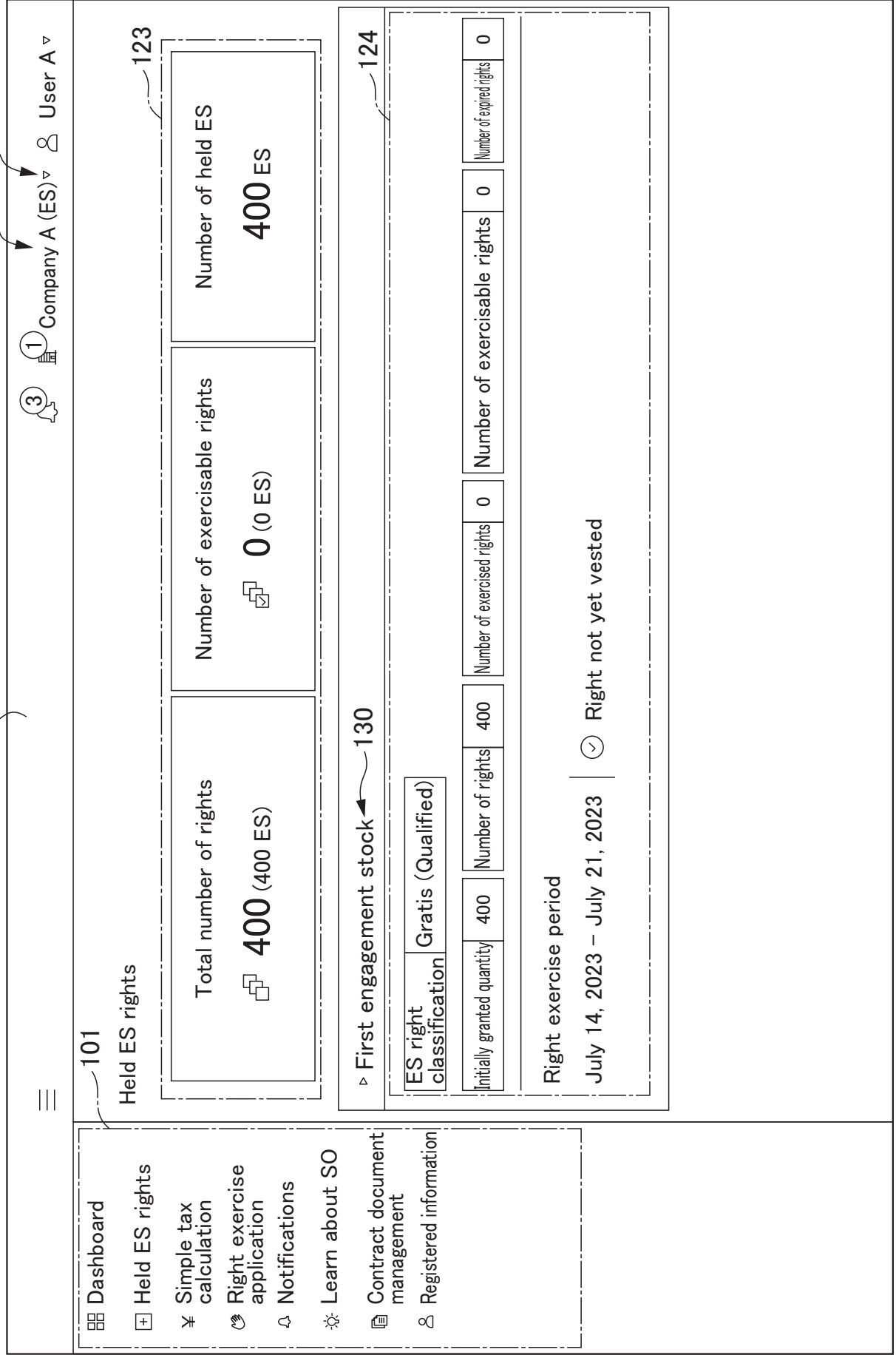


FIG. 9

Company A (ES) ▾

User A ▾

101

Held stock acquisition rights > First engagement stock

First engagement stock

125

Basic information

Round	First engagement stock	Type	Engagement Stock	Initially granted quantity	
Number of rights	400	Number of exercisable rights	0	Number of expired rights	0
ES right classification	Gratis	Board resolution date		Shareholders' meeting resolution date	
Issuance date	July 7, 2023	ES value at issuance	100 yen/IES		
Number of ES per ES right	1ES / 1				

126

Right exercise period

July 14, 2023 – July 21, 2023

✓ Right not yet vested

View details

- Exercisable ratio 100.0% — 127
- Vesting conditions

✓ Being employed by the company

✓ Having elapsed at least three years after issuance

Back List of contract documents

Dashboard

+ Held ES rights

¥ Simple tax calculation

📄 Right exercise application

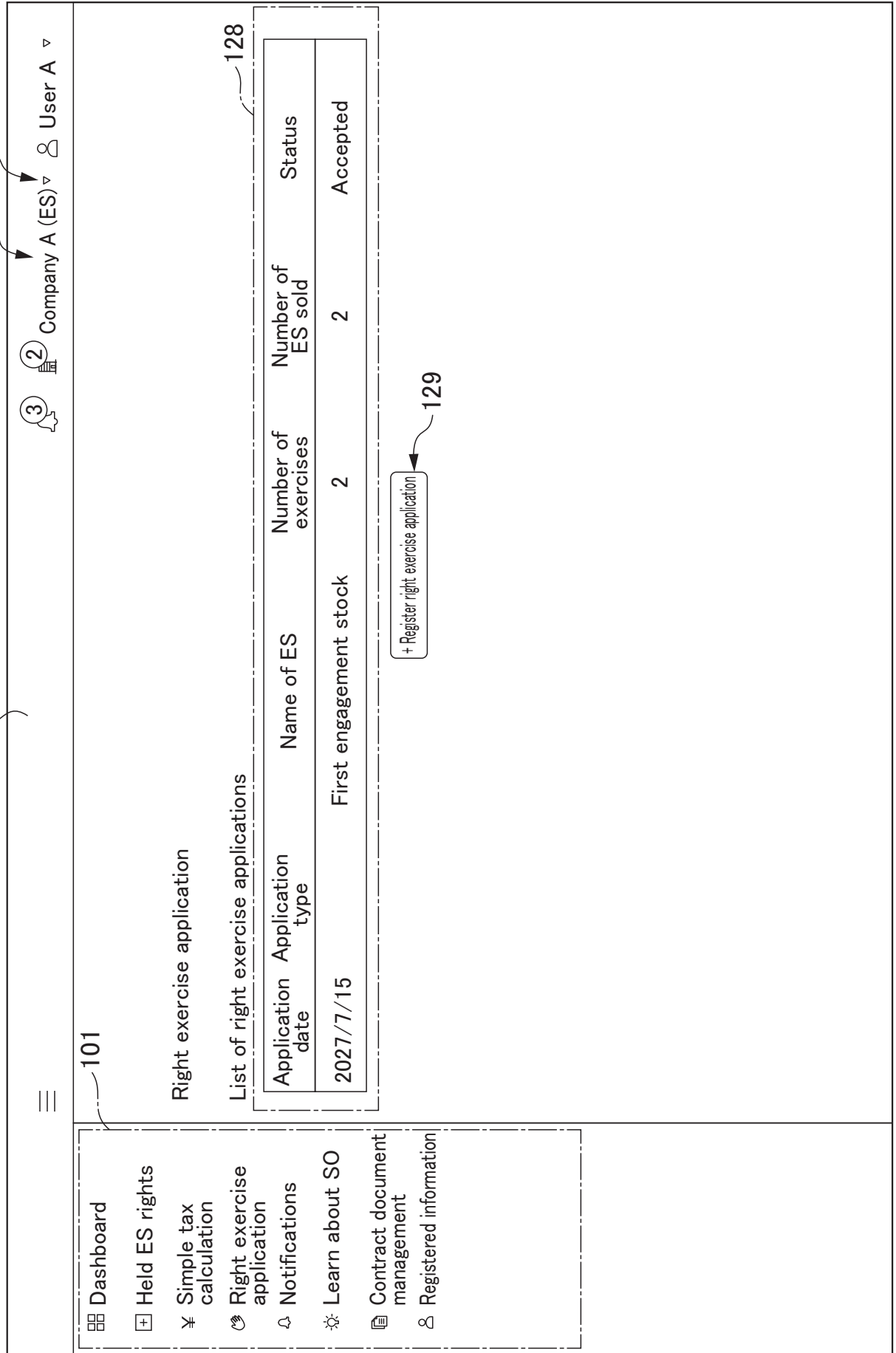
🔔 Notifications

💡 Learn about SO

📁 Contract document management

👤 Registered information

190 FIG. 10



190 FIG. 11

Dashboard

Held ES rights

Simple tax calculation

Right exercise application

Notifications

Learn about SO

Contract document management

Registered information

101

Simple tax calculation

Simple tax calculation (?)

Type of right

Engagement Stock

Salary income

5,000,000

Engagement Stock income

600,000

Calculate

152

Profit at exercise (before tax) (?)

¥ 600,000 yen

As of July 19, 2023

ES value

1,500.0 yen

as of July 7, 2023

Number of held ES

400 ES

121

122

Profit at exercise (before tax)

Exercise amount

Profit at exercise for target stock price (before tax)

Payment amount at issuance

2023/07

2024/09

2026/02

3,500,000

3,000,000

2,500,000

2,000,000

1,500,000

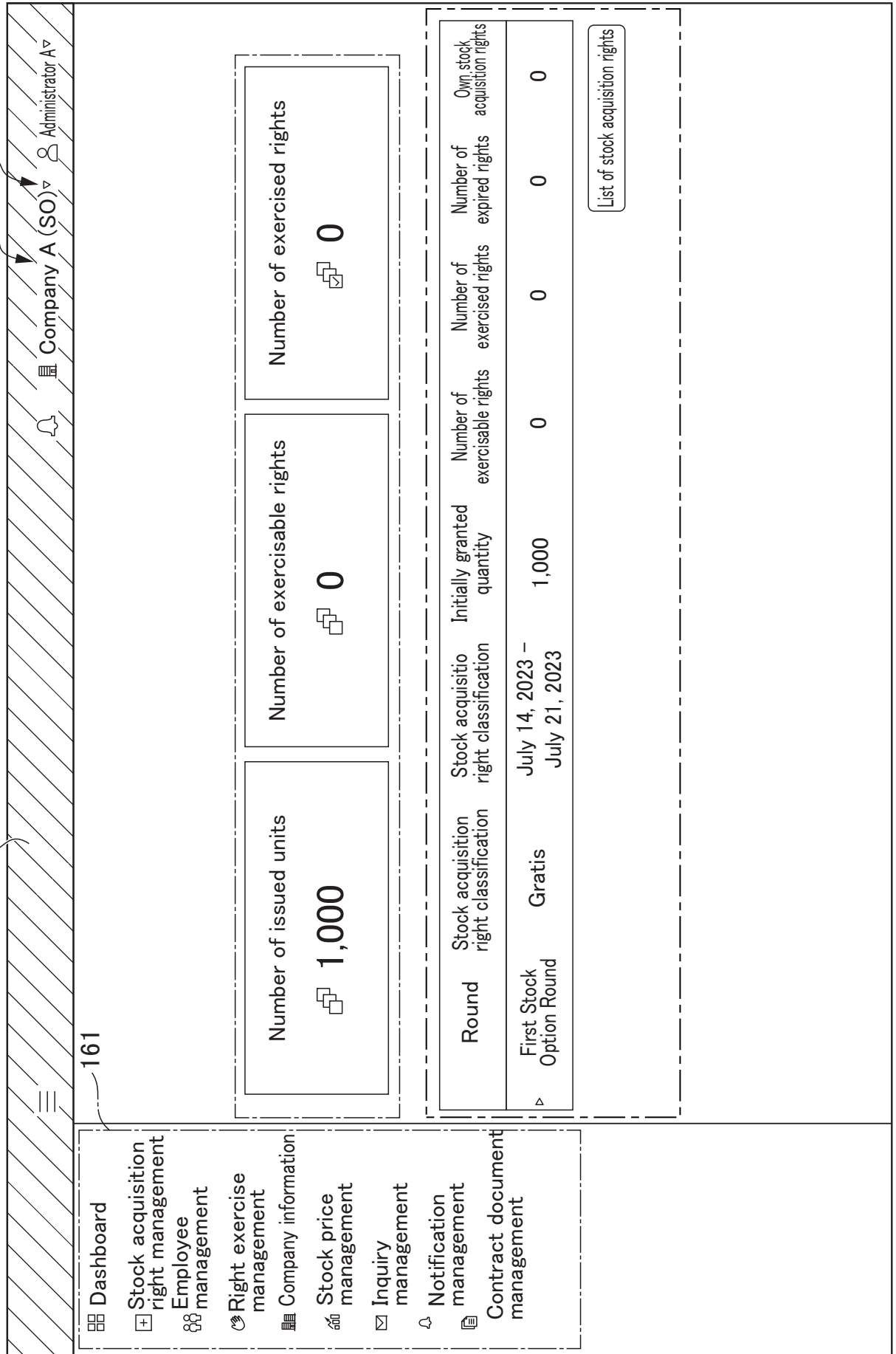
1,000,000

500,000

0

* The profit at exercise represents a theoretical value assuming that the shares acquired through exercising the stock options are sold at the stock price at the time of exercise.

191 **FIG. 13**



191 FIG. 14

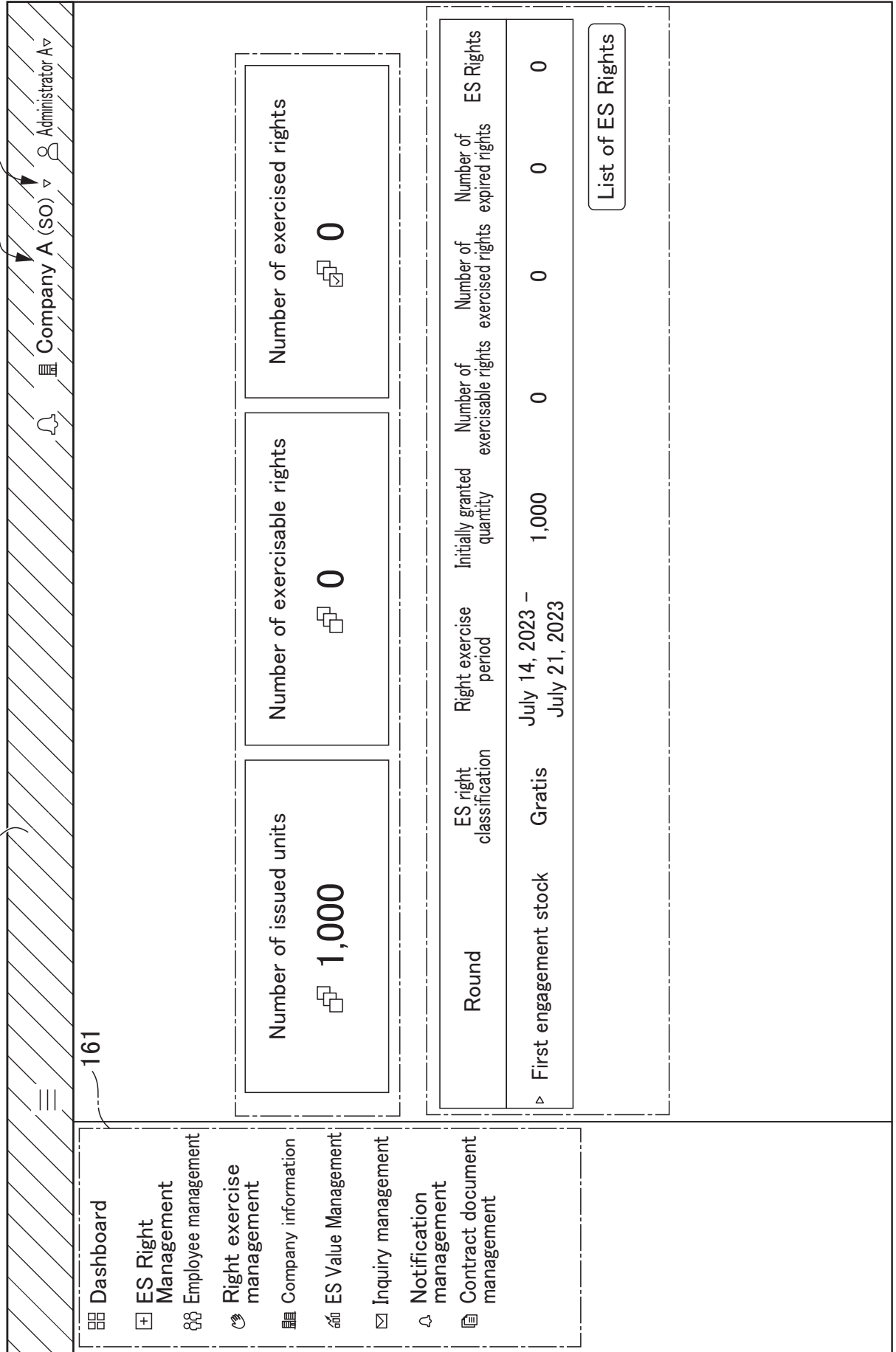


FIG. 15

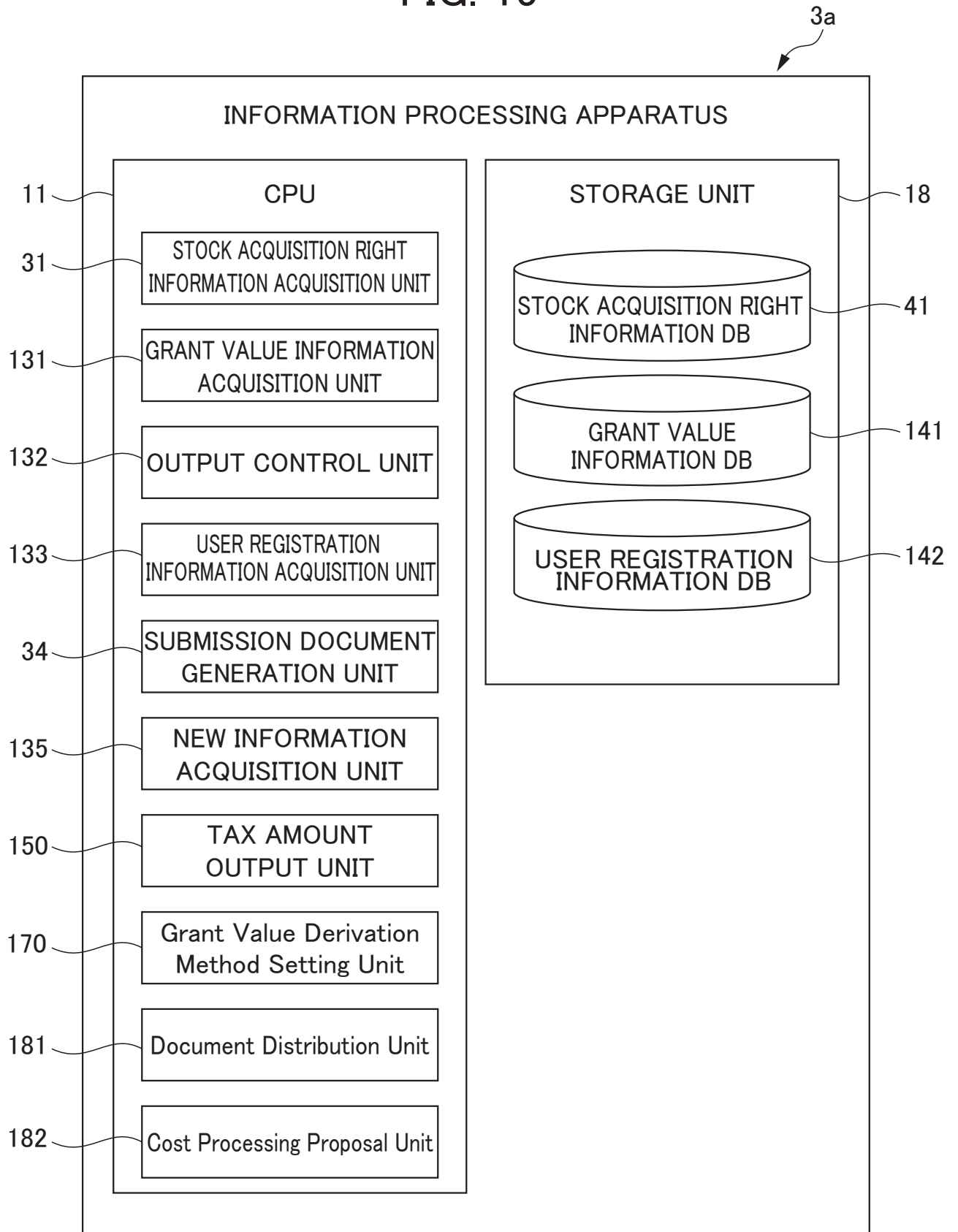


FIG. 16

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SO Cloud

ABC Corporation ▼ Ichiro Suzuki ▼

Dashboard

Stock Acquisition
Right Information

Right exercise
management

Contract document
management

Registered information

Welcome, Ichiro Suzuki from ABC Corporation

Total Expected Return (Before Tax)

12.345 million yen

Total Confirmed Return (Before Tax)

0 yen

Vesting Schedule (As of 2022-09-01)

2022-09-01: 1st Stock Acquisition Right, Right Exercise Start, Expected Return: 7.89 million yen

2023-12-01: 2nd Stock Acquisition Right, Right Exercise Start, Expected Return: 4.455 million yen

There are stock acquisition rights currently exercisable.

Exercisable Period: December 31, 2021 – December 31, 2024

Check

Notice from SO Cloud

2022-08-01: A new feature has been released.

FIG. 17

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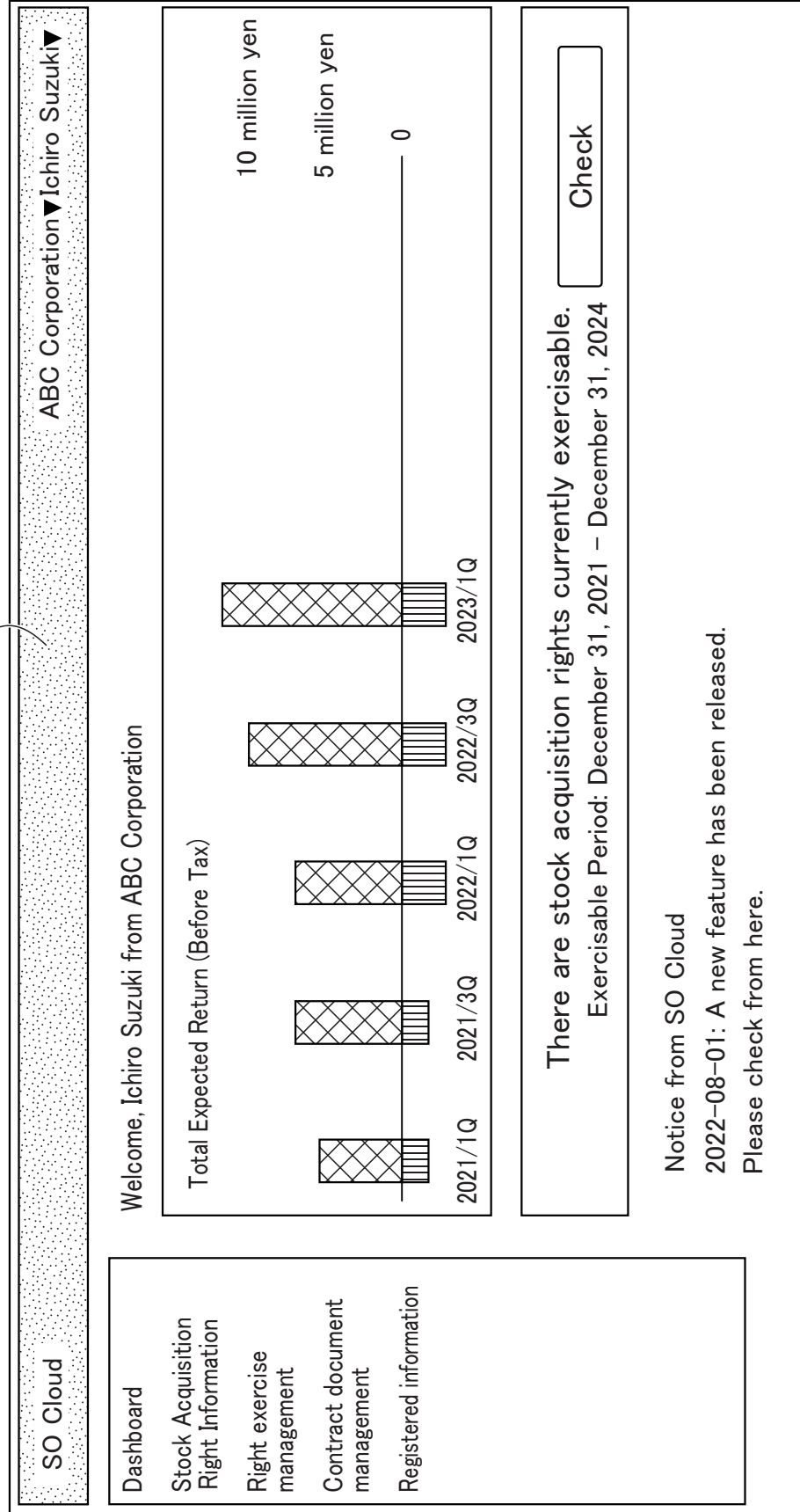


FIG. 18

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