

INFORMATION PROCESSING DEVICE, INFORMATION PROCESSING
METHOD, AND PROGRAM

ABSTRACT

The convenience of management of stock acquisition rights utilizing trust is improved. An information processing device provided with a control unit, wherein the control unit is configured to: accept information regarding stock acquisition rights set by an issuing company as a trust and information regarding the trust of the stock acquisition rights, regardless of whether the issuing company is listed or unlisted; accept information regarding employment and evaluation of officers, employees, external collaborators, and the like, the employment and evaluation being performed by the issuing company as needed; execute distribution processing of the stock acquisition rights at a beneficiary designation time set as the trust, regardless of whether the issuing company is listed or unlisted; and obtain a number allocated to each of a plurality of beneficiaries based on the information regarding employment and evaluation of officers, employees, external collaborators, and the like, wherein the trust is a trust subject to corporation taxation, the issuing company is a setter of the trust, each of the plurality of beneficiaries is one of officers and employees of the issuing company, or a subsidiary company or an associate company of the issuing

company, external collaborators, and trustees of a different trust, and the trust is set by the trust of money or stock acquisition rights by the issuing company, and no payment to the issuing company is required upon issuance of the stock acquisition rights entrusted to the trustee.

[Fig.1]