April 3, 2025

Company name: World Co., Ltd.

Representative: Nobuteru Suzuki
Representative Director of the Board,
President and Executive Officer

(Securities code: 3612; Prime Market of TSE)

Contact: Keiichi Nakabayashi
Member of the Board, Executive Vice
President and Executive Officer
(Phone: +81-3-6887-1300)

Announcement on the Expansion of the World Group's Employee Stock Ownership Plan

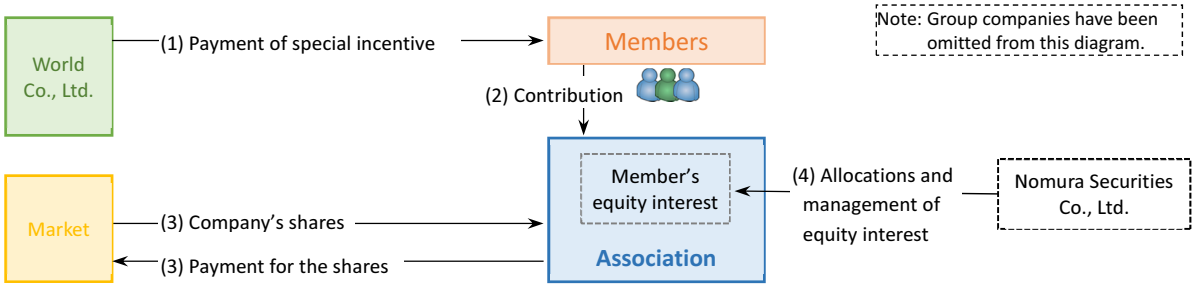
At a meeting of its Board of Directors on April 3, 2025, World Co., Ltd. resolved to grant through the World Group Employee Stock Ownership Association ("the Association") up to 90,000 yen worth of World's common stock ("Company's shares") to members of the Employee Stock Ownership Association ("Members") and to raise the allocation rate for the monthly incentive ("the Plan"), as described below.

1. Objective of the Plan

The World Group has been granting incentives to Members to help employees establish a stable asset base and increase their motivation toward work through ownership of the Company's shares. To further promote this approach, and as an incentive for continuously enhancing corporate value, we will grant all eligible Members a special incentive of up to 90,000 yen per person as funds for purchasing the Company's shares through the Association and will also significantly increase the allocation rate for monthly incentives in stages according to the amount of contribution.

In addition to the solid support provided through the Plan for building employee assets, having many employees own the Company's shares through the Association is also expected to raise employee awareness of the Company's business performance and stock price while encouraging each individual to share the mid- to long-term shareholder value with shareholders. We believe that the Plan, as part of our human capital management strategy aimed at the sustainable growth of corporate value, will also further enhance employee engagement and strengthen commitment to performance.

2. Structure of the Plan



(1) The Company pays a special incentive to Members.

(2) Members contribute the special incentive they receive from the Company to the Association.

(3) The Association collects the special incentive contributed by Members and purchases the Company's shares on the market.

(4) The purchased shares are allocated and managed in accordance with the equity interest of each Member by Nomura Securities Co. Ltd., which is entrusted with the administrative work.

3. Method of granting the Company's shares under the Plan

(1) Special incentive

Following the introduction of the Plan, the Company will pay a special monthly incentive of 15,000 yen to each Member from September 2025 to February 2026, which in turn will be used by the Association to purchase the Company's shares on the market. The Company shares purchased by the Association will be credited to each Member's balance within the Association (scheduled to be completed on March 2, 2026). Employees eligible for the special incentive must be a Member as of the record date determined by the Company for each month (excluding Members who have suspended their contributions).

(2) Monthly incentive payments and allocation rates

World will revise the current plan, under which all Members are offered a uniform 8% incentive, with the Plan, under which the allocation rate will be raised in stages according to the number of units contributed by each Member, up to a maximum of 30%. Small-scale Members who contribute between 1 and 29 units will receive a flat monthly incentive of 500 yen, which is also expected to increase the membership rate. Please refer to the chart below for details.

Units contributed	Before expansion		After expansion			
	Allocation rate	Incentive	Allocation rate	Incentive	Effective allocation rate	
					Maximum	Minimum
1–4	8%	—	0%	500 yen	50.0%	12.5%
5–9	8%	—	8%	500 yen	18.0%	13.6%
10–19	8%	—	10%	500 yen	15.0%	12.6%
20–29	8%	—	14%	500 yen	16.5%	15.7%
30–39	8%	—	20%	—	—	—
40–49	8%	—	25%	—	—	—
50–100	8%	—	30%	—	—	—

1 unit = 1,000 yen / number of units contributed (maximum) 100

4. Overview of the Association eligible for the Plan

(1) Name: World Group Employee Stock Ownership Association

(2) Address: 6-8-1 Minatojima-Nakamachi, Kobe City, Hyogo Prefecture, Japan

(3) President: Tsuyoshi Takaoka

(4) Number of shares owned: 416,370 shares (as of February 28, 2025)

(5) Ratio of shareholding: 1.21% (percentage of shares outstanding

5. Other matters

Any potential impact of the introduction of the Plan has been accounted for in the Company's financial results forecast.