August 19, 2026

Listed company name: Penta-Ocean Construction Co., Ltd.
Code number: 1893
Stock exchange: Tokyo Prime, Nagoya Premier

Announcement of Details for the Introduction of Employee Stock Ownership Plan (J-ESOP)

Penta-Ocean Construction Co., Ltd. (hereinafter, the Company) previously announced on May 8, 2026 the introduction of the Employee Stock Ownership Plan ("J-ESOP," hereinafter referred to as the "Plan", and the related trust established under a trust agreement concluded with Mizuho Trust & Banking Co., Ltd. will be hereinafter referred to as the “Trust”). At the Board of Directors' meeting held on August 19, 2026, the details of the Plan were decided as follows.

1. Outline of the Trust

(1)	Name of the Trust	:	Japanese Employee Stock Ownership Plan (J-ESOP)
(2)	Trustor	:	Penta-Ocean Construction Co., Ltd.
(3)	Trustee	:	Mizuho Trust & Banking Co., Ltd. (Sub-trustee: Custody Bank of Japan, Ltd.)
(4)	Beneficiaries	:	Eligible employees of the Company who satisfy the beneficiary requirement stipulated in the Rules of the Stock Ownership Plan
(5)	Trust administrator	:	To be selected from among employees of the Company
(6)	Type of trust	:	Monetary trust other than a specified money trust (Third-party beneficiary trust)
(7)	Purpose of the Trust	:	To deliver the Company’s shares to beneficiaries in accordance with the Rules of the Stock Ownership Plan
(8)	Trust agreement date	:	September 4, 2026
(9)	Date of funding	:	September 4, 2026
(10)	Trust period	:	From September 4, 2026 until the Termination of the Trust (no specific expiration date is set as the Trust shall remain in effect for as long as the Plan continues)

2. Details of Acquisition of the Company’s Shares by the Trust

(1)	Class of shares to be acquired	:	Common stock of the Company
(2)	Amount of money to be trusted for acquiring shares	:	JPY 850,000,000
(3)	Maximum number of shares to be acquired	:	472,200 shares

(4)	Acquisition period	:	From September 4, 2026 to September 30, 2026 (scheduled)
(5)	Acquisition method	:	Acquisition via stock market transactions

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