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December 25, 2024

To all related parties:

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Representative: Toshio Dogu, Representative Director,
President and CEO
Securities code: 2326
Tokyo Stock Exchange Prime Market
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Notice concerning the determination of conditions for issuance of Stock-Compensation-Type stock options

Digital Arts Inc, (“the Company”) announces that the items of stock options (stock acquisition rights) to be allocated to our directors and executive officers, which were resolved at the Board of Directors meeting held on December 10, 2024, that were still undecided, have been finalized today as follows.

1. Total number of stock acquisition rights

32 stock acquisition rights

2. Persons to whom stock acquisition rights are to be allocated, their number, and the number of stock acquisition rights to be allocated

Persons	Number of persons	Number of stock acquisition rights
The company’s employees	4	32

3. Amount to be paid for stock acquisition rights

573,700 yen per stock acquisition right (5,737 yen per share)

The above amount is the fair value calculated using the Black-Scholes model on the allotment date of the stock acquisition rights, and the allottee shall set it off against the remuneration claim owed to the Company instead of paying the amount.

4. Type and number of shares that are the object of stock acquisition rights

Our common stock 3,200 shares