

February 12, 2010

Koichiro Naganuma
President and Group CEO
ASATSU-DK INC.
Securities code: 9747

Notice Regarding Introduction of “ESOP Trust Utilizing Employee Shareholding Association”

At its meeting held on February 12, 2010, the Board of Directors of ASATSU-DK INC. (ADK) approved a resolution to introduce an employee incentive plan called “ESOP Trust utilizing Employee Shareholding Association” (ESOP Trust), with the aim of raising corporate value over the medium and long terms. More details are given below.

1. Reason for Introduction of ESOP Trust

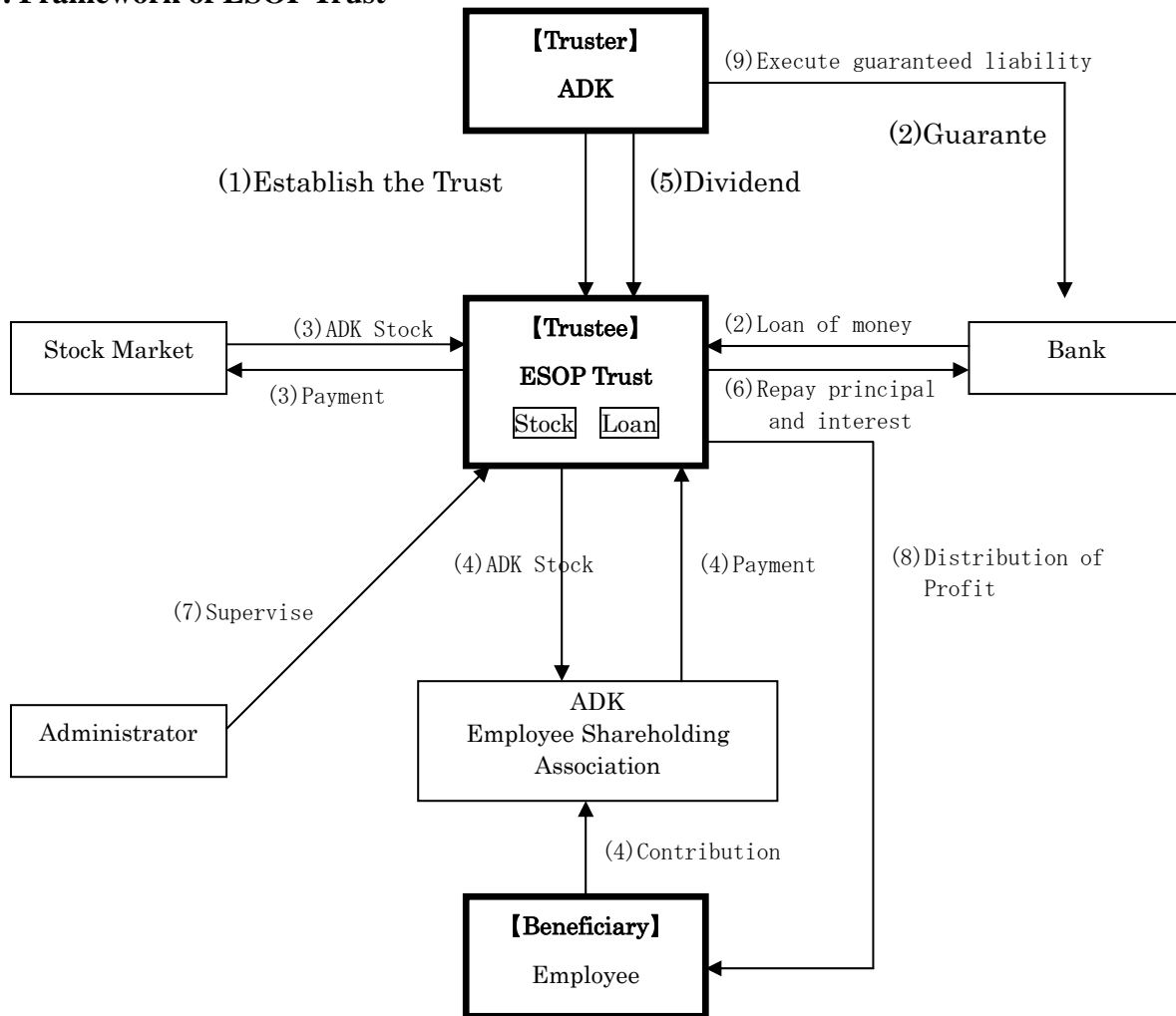
ADK is committed to reinforcing measures to ensure the welfare of its employees, who represent the driving force behind the Group’s growth. In addition, we seek to increase employees’ awareness about our performance and stock price and thus boost medium- and long-term corporate value. To achieve these aims, ADK decided to introduce ESOP Trust as an incentive plan.

2. Overview of ESOP Trust

ESOP Trust is a trust-type employee incentive plan that uses ADK’s employee shareholder group framework, and is based on the Employee Stock Ownership Plan (ESOP) system in the United States. Its aim is to upgrade and expand a savings system (welfare system) that encourages employees to build an asset base using ADK shares.

Specifically, the Company will establish a trust, beneficiaries of which will be employee members of the ADK Employee Shareholding Association (the Association) who satisfy certain requirements. The trust will purchase a certain number of ADK shares, determined according to the Association’s planned share purchases over the next five years. Such shares will be acquired over a certain purchase period, also to be determined. Subsequently, the trust will sell shares to the Association each month on a set date. In the event that, at the end of the trust’s life, the trust books income due to increases in ADK’s share price, funds will be distributed to each beneficiary employee according to his or her contribution ratio. In the event that a loss is incurred due to declines in ADK’s share price, leaving obligations among the trust’s finances, the Company will make a lump payment to the bank based on guarantee provisions of a financial debt-credit agreement, with no additional obligations for employees.

3. Framework of ESOP Trust



- (1) ADK establishes the ESOP Trust, in which beneficiaries are employee who must satisfy standard conditions.
- (2) The ESOP Trust borrows necessary funds from the bank to buy the stocks. In these dealings, ADK will guarantee a borrowing of the ESOP Trust
- (3) By using these funds, the ESOP Trust buys the stocks all at once from the stock market. The amount of the stocks purchased is the same amount of the stocks that the ESOP would buy until the expiration of the trust.
- (4) The ESOP Trust sells the stocks to the Association at a market value each month on a set date.
- (5) The ESOP Trust, as the stockholder of ADK, receives dividends.
- (6) The ESOP Trust pays off the debts with interests to the bank by using the ESOP Trust's funds which consists of payment from the Association for the stock and dividends.
- (7) During the terms of the trust, the administrator directs the right or stockholder such as the right to vote. According to it, the ESOP Trust will exercise the right of the stockholders.
- (8) After the terms of the trust, when there are the stock remained in the trust caused by an increase of the stock price, the beneficiaries will receive money as their condition.
- (9) After the terms of the trust, when there are debts caused by a decrease of the stock price, ADK will pay off them to the bank, according to the agreement listed on (2) above.

* When there are no stock remained in the ESOP Trust during the terms of trust, earnings will be distributed to the beneficiaries and property remained will be restored to the truster. Consequently, the ESOP Trust expired before the terms of the trust.

(Reference) Content of the Agreement of the Trust

- Type: Specified Money in Trust
- Purpose: standard and continuous supply of the stock to the Association and improvement of welfare of employees who is qualified as the beneficiary.
- Truster: ASATSU-DK INC.
- Trustee: Mitsubishi UFJ Trust and Banking
- Beneficiary: Members of ADK Employee Shareholding Association who satisfy a necessary condition
- Administrator: A third party that does not have an interest
- Date of Agreement: February 24, 2010
- The Term of the Trust: February 24, 2010 – April 20, 2015
- The Exercise of the Right to vote: The ESOP Trust exercises the right to vote, according to the administrator reflected by the Association's situation to the right to vote.
- Type of the Stock Purchased: The Ordinary Stock of ASATSU-DK INC.
- The Amount of the Stock Purchased: 820 million JPY
- The Term of the Acquisition of the Stock: March 2, 2010 – March 24, 2010
- The Way of the Acquisition of the Stock: On the Stock Market

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Inquiries;

Kaori Nakajima
Office of Corporate Communications
ASATSU-DK Inc.
Phone: +81-3-3547-2003