

July 31, 2025

Company name	Link and Motivation Inc.
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Company name	Unipos Inc.
Name of representative	Minoru Matsushima, President and Representative Director
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**(Revision) Notice Concerning Partial Revision of “Notice Concerning Conclusion of Share Exchange Agreement for Link and Motivation Inc. Making Unipos Inc. a Wholly Owned Subsidiary”**

Link and Motivation Inc. (“LMI”) and Unipos Inc. (“Unipos”) hereby make the following partial revision to the “Notice Concerning Conclusion of Share Exchange Agreement for Link and Motivation Inc. Making Unipos Inc. a Wholly Owned Subsidiary” that was announced on May 22, 2025 (including the matters corrected pursuant to the “(Correction) Notice Concerning Conclusion of Share Exchange Agreement for Link and Motivation Inc. Making Unipos Inc. a Wholly Owned Subsidiary,” dated May 26, 2025).

1. Reason for Revision

In the “Notice Concerning Conclusion of Share Exchange Agreement for Link and Motivation Inc. Making Unipos Inc. a Wholly Owned Subsidiary” that was announced on May 22, 2025 (including the matters corrected pursuant to the “(Correction) Notice Concerning Conclusion of Share Exchange Agreement for Link and Motivation Inc. Making Unipos Inc. a Wholly Owned Subsidiary,” dated May 26, 2025), there was a change in the handling of the Third Stock Acquisition Rights issued based on the resolutions of the extraordinary general meeting of shareholders, general meeting of class shareholders for Class B Stock, and general meeting of class shareholders for Class C Stock of Unipos held on September 2, 2016, and the Seventh Stock Acquisition Rights issued based on the resolution of the general meeting of the board of directors of Unipos held on April 20, 2022, as described in “(4) Handling of stock acquisition rights and bonds with stock acquisition rights in relation to the Share Exchange” of “2. Purpose of the Transaction,” and therefore the revision will be made.

2. Details of Revision

<Before Revision>

## 2. Outline of the Transaction

### (4) Handling of stock acquisition rights and bonds with stock acquisition rights in relation to the Share Exchange

With respect to the Third Stock Acquisition Rights issued based on the resolutions of the extraordinary general meeting of shareholders, the general meeting of class shareholders for Class B Stock, and the general meeting of class shareholders for Class C Stock of Unipos held on September 2, 2016 (number of stock acquisition rights remaining: 2,000 units; target number of shares: 8,000 shares of Unipos Common Stock), and the Seventh Stock Acquisition Rights issued based on the resolution of the general meeting of the board of directors held on April 20, 2022 (number of stock acquisition rights remaining: 917 units; target number of shares: 91,700 shares of Unipos Common Stock; the Third Stock Acquisition Rights and the Seventh Stock Acquisition Rights, collectively, the “Stock Acquisition Rights”), that have already been issued by Unipos, they have respectively been issued as stock options to the employees of outsourced companies and employees of Unipos, and if the proposal regarding the Share Exchange is approved in the Annual Shareholders Meeting and the General Meeting of Shareholders of Common Stock (Share Exchange), since the conditions to exercise the Stock Acquisition Rights will no longer be met and will fall under an acquisition without contribution event that is set forth as a condition for acquisition of the Stock Acquisition Rights (when there is a resolution for approval of a general meeting of shareholders required by the laws and regulations for a share exchange where Unipos will become a wholly owned subsidiary), Unipos is scheduled to acquire them without contribution based on such condition for acquisition and cancel them, from the day of such resolution until the day before the effective date of the Share Exchange.

In addition, Unipos has not issued bonds with stock acquisition rights.

<After Revision>

## 2. Outline of the Transaction

### (4) Handling of stock acquisition rights and bonds with stock acquisition rights in relation to the Share Exchange

With respect to the Third Stock Acquisition Rights issued based on the resolutions of the extraordinary general meeting of shareholders, general meeting of class shareholders for Class B Stock, and general meeting of class shareholders for Class C Stock of Unipos held on September 2, 2016 (number of stock acquisition rights that had remained as of May 22, 2025: 2,000 units; target number of shares: 8,000 shares of Unipos Common Stock), and the Seventh Stock Acquisition Rights issued based on the resolution of the general meeting of the board of directors held on April 20, 2022 (number of stock acquisition rights that had remained as of May 22, 2025: 917 units; target number of shares: 91,700 shares of Unipos Common Stock; the Third Stock Acquisition Rights and the Seventh Stock Acquisition Rights, collectively, the “Stock Acquisition Rights”), that have already been issued by Unipos, they have respectively been issued as stock options to the employees of outsourced companies and employees of Unipos, and if the proposal regarding the Share Exchange is approved in the Annual Shareholders Meeting and the General Meeting of Shareholders of Common Stock (Share Exchange), since the conditions to exercise the Stock Acquisition Rights will no longer be met and will fall under an acquisition without contribution event that is set forth as a condition for acquisition of the Stock Acquisition Rights (when there is a resolution for approval of a general meeting of shareholders required by the laws and regulations for a share exchange where Unipos will become a wholly owned subsidiary), Unipos was scheduled to acquire them without contribution based on such condition for acquisition and cancel them, from the day of such resolution until the day before the effective date of the Share Exchange.

Moreover, with respect to the conditions to exercise the Stock Acquisition Rights, “in the event the exercise is especially approved by the company,” where there is a provision that approves the exercise of the Stock Acquisition Rights even if an acquisition without contribution event occurs, a resolution that approves the exercise of the Stock Acquisition Rights even after the occurrence of the acquisition without contribution event is passed in the board of directors meeting of Unipos, and as a result thereof, the Seventh Stock Acquisition Rights (378 units total) have been exercised. In addition, all of the Third Stock Acquisition Rights (2,000 units total) and the Seventh Stock Acquisition Rights (539 units total) that have not been exercised will be waived by the day before the effective date of the Share Exchange. Accordingly, all of the Stock Acquisition Rights will extinguish by the day before the effective date of July 31, 2025, and there is nothing for Unipos to acquire without contribution and cancel.

In addition, Unipos has not issued bonds with stock acquisition rights.