



August 12, 2025



Company name	Link and Motivation Inc.
Representative	Ozasa Yoshihisa, Chairman and Representative Director
Exchange	Tokyo, Prime Market; Code: 2170
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Notice Regarding the Introduction of a Shareholder Benefits Program

The Company's Board of Directors has resolved at a meeting held on August 12, 2025 to introduce the following shareholder benefits program.

1. Objective in Introducing the Shareholder Benefits Program

In light of changes in the external environment and pursuant to extensive review of our shareholder returns policy, we have decided to change our shareholder return policy and reinstate a shareholder benefits program.

In response to growing societal interest in the principle of shareholder equality, we abolished our shareholder benefits program in February 2023 in the interest of impartial shareholder returns and focused on direct returns through dividends. However, since the discontinuation of the program, there have been significant changes in our operating environment. These include the increase in individual investors due to the launch of tax-advantaged Nippon Individual Savings Accounts (NISA) in Japan, and the Tokyo Stock Exchange's request that all listed companies take action to implement management that is conscious of cost of capital and stock price. Given the growing importance of building long-term relationships with investors, we have conducted a thorough reevaluation and concluded that the shareholder benefits program plays a vital role in promoting medium- to long-term shareholding. As such, we have decided to reinstate the program.

The shareholder benefits program enables us to express our gratitude to shareholders for their ongoing support as well as to demonstrate our commitment to increasing corporate value.

2. Details of Shareholder Benefits Program

(1) Eligible Shareholders

Shareholders of record as of June 30 and December 31 each year who have a minimum of 1,000 shares held for at least the preceding 12 months are eligible.

(2) Shareholder Benefits

Twice a year, shareholders will receive a Digital Gift® based on the number of shares held and the continuous holding period as of the record date.

■ Eligible shareholders will receive benefits calculated according to the number of shares held and the continuous holding period.

	Over 1 to under 2 years	Over 2 to under 3 years	Over 3 to under 5 years	Over 5 years
1,000 shares to under 2,500 shares	¥2,500 for the half year ¥5,000 for the year	¥5,000 for the half year ¥10,000 for the year	¥7,500 for the half year ¥15,000 for the year	¥10,000 for the half year ¥20,000 for the year
2,500 shares to under 5,000 shares	¥6,250 for the half year ¥12,500 for the year	¥12,500 for the half year ¥25,000 for the year	¥18,750 for the half year ¥37,500 for the year	¥25,000 for the half year ¥50,000 for the year
5,000 shares to under 10,000 shares	¥12,500 for the half year ¥25,000 for the year	¥25,000 for the half year ¥50,000 for the year	¥37,500 for the half year ¥75,000 for the year	¥50,000 for the half year ¥100,000 for the year
10,000 shares to under 15,000 shares	¥25,000 for the half year ¥50,000 for the year	¥50,000 for the half year ¥100,000 for the year	¥75,000 for the half year ¥150,000 for the year	¥100,000 for the half year ¥200,000 for the year
15,000 shares to under 20,000 shares	¥37,500 for the half year ¥75,000 for the year	¥75,000 for the half year ¥150,000 for the year	¥112,500 for the half year ¥225,000 for the year	¥150,000 for the half year ¥300,000 for the year
20,000 shares or more	¥50,000 for the half year ¥100,000 for the year	¥100,000 for the half year ¥200,000 for the year	¥150,000 for the half year ¥300,000 for the year	¥200,000 for the half year ¥400,000 for the year

Note: The continuous holding period is calculated with reference to the number of consecutive six-month periods ending in June and December each year for which the shareholder is registered and recorded.

■ Details of Benefits: Digital Gift® Exchange

The Company plans for the following platforms to accept Digital Gift® Exchange.

Select Platforms¹

Electronic money	PayPay Money Lite ² and QUO Card Pay
Points	d Points
Gift cards	Amazon Gift Card, Google Play Gift Card, au PAY Gift Card, Play Station® Store Ticket, Book Card NEXT, Hulu Ticket and U-NEXT Gift Code (Points)
Crypto assets	Bitcoin by bitFlyer, Ripple by CoinTrade, Ethereum by CoinTrade and Litecoin by CoinTrade

1. Details are subject to change.
2. A 5% commission will be charged.

■ Delivery of Benefits

Information on shareholder benefits will be sent to eligible shareholders. Please follow the instructions to select your preferred items online and complete the necessary steps to receive your benefits.

(3) Record Dates

The record dates are June 30 and December 31 each year.

(4) Start Date

The first benefits shall be based on the number of shares held and the continuous holding period as of December 31, 2025. The continuous holding period shall be calculated retroactively to December 31, 2020. Please note that shares must be acquired by the benefits cut-off date to be an eligible shareholder of record for that period.

►Benefits Cut-off Date

Shareholders must acquire shares two business days before the record date to be eligible for benefits for that period.

Example: If the record date is December 30, 2025:

December 26 (Friday): Cut-off date

→ Please purchase shares by this date to be eligible.

December 27 (Saturday)

December 28 (Sunday)

December 29 (Monday)

December 30 (Tuesday): Record date

→ You must be a shareholder as of this date to receive benefits.

(5) Benefits Issue Schedule

Shareholder benefits shall be issued in late September for shares recorded by June 30, and in late March of the following year for shares recorded by December 31.

►For details, please see the Shareholder Benefits Program page on our investor relations website.

Website: <https://www.lmi.ne.jp/ir/stocks/complimentary/> (Japanese only)

3. Future Outlook

We expect the impact of this matter on our business performance to be minor, and we do not currently plan to revise our earnings forecasts. We will promptly disclose any relevant material information should disclosure become necessary.

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