



February 12, 2026

Company name	Link and Motivation Inc.
Representative	Ozasa Yoshihisa, Chairman and Representative Director
Exchange	Tokyo, Prime Market; Code: 2170
Inquiries	Yokoyama Hiroaki, Managing Executive Officer and Manager of Group Design Office (Phone: +81-3-6853-8111)

**Notice Concerning Decision on Details of Share Repurchase
(Repurchase of Shares Based on the Provisions of the Articles of Incorporation in
Accordance with Article 459-1 of the Companies Act)**

At a meeting held on February 12, 2026, the Company's Board of Directors approved the details for a share repurchase based on Article 43 of the Company's Articles of Incorporation and Article 459-1 of the Companies Act, as outlined below.

1. Reason for the Share Repurchase

The Company adopts a flexible capital policy to enhance capital efficiency and shareholder returns, taking into account its financial condition, cash outlook, stock price and market conditions. Based on the progress of the medium-term growth strategy disclosed in the announcement of financial results for 2025, which is expected to strengthen the Company's medium-term earnings base, the Company comprehensively considered a range of factors, including its financial condition and stock price. As a result, the Company determined that a share repurchase would enhance return on equity and other measures of capital efficiency, and has therefore decided to conduct a share repurchase. For details of the medium-term growth strategy, see the news release, "Medium-Term Growth Strategy: Targeting Operating Income of ¥15 Billion in 2030," released on February 12, 2026.

2. Details of Share Repurchase

(1) Type of shares to be repurchased	Common stock
(2) Number of shares to be repurchased	12,000,000 shares (maximum) (Percentage of total outstanding shares: 10.82%)
(3) Total amount of share repurchase	¥6,000 million (maximum)
(4) Repurchase period	February 13, 2026 – August 31, 2026

(For Reference) Treasury Shares Held as of February 12, 2026

Total number of shares outstanding (excluding treasury shares)	110,936,602 shares
Number of treasury shares	409 shares

END