August 10, 2026

Company name Link and Motivation Inc.

Representative Ozasa Yoshihisa, Chairman and Representative Director

Tokyo, Prime Market; Code: 2170

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Notice Regarding Expansion of the Shareholder Benefits Program

The Company's Board of Directors has resolved at a meeting held on August 10, 2026 to expand the contents of its shareholder benefits program, as outlined below.

1. Details of Shareholder Benefits Program Expansion

The Company will implement a 10% increase in the amount of the Digital Gift® that shareholders receive twice a year based on the number of shares held as of the record date.

Before the expansion

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

		Holding Period			
		Over 1 to under 2 years	Over 2 to under 3 years	Over 3 to under 5 years	Over 5 years
Number of Shares Held	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 under the same shareholder number.

After the expansion

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

		Holding Period			
		Over 1 to under 2 years	Over 2 to under 3 years	Over 3 to under 5 years	Over 5 years
Number of Shares Held	1,000 shares to under 2,500 shares	¥2,750 for the half year ¥5,500 for the year	¥5,500 for the half year ¥11,000 for the year	¥8,250 for the half year ¥16,500 for the year	¥11,000 for the half year ¥22,000 for the year
	2,500 shares to under 5,000 shares	¥6,875 for the half year ¥13,750 for the year	¥13,750 for the half year ¥27,500 for the year	¥20,625 for the half year ¥41,250 for the year	¥27,500 for the half year ¥55,000 for the year
	5,000 shares to under 10,000 shares	¥13,750 for the half year ¥27,500 for the year	¥27,500 for the half year ¥55,000 for the year	¥41,250 for the half year ¥82,500 for the year	¥55,000 for the half year ¥110,000 for the year
	10,000 shares to under 15,000 shares	¥27,500 for the half year ¥55,000 for the year	¥55,000 for the half year ¥110,000 for the year	¥82,500 for the half year ¥165,000 for the year	¥110,000 for the half year ¥220,000 for the year
	15,000 shares to under 20,000 shares	¥41,250 for the half year ¥82,500 for the year	¥82,500 for the half year ¥165,000 for the year	¥123,750 for the half year ¥247,500 for the year	¥165,000 for the half year ¥330,000 for the year
	20,000 shares or more	¥55,000 for the half year ¥110,000 for the year	¥110,000 for the half year ¥220,000 for the year	¥165,000 for the half year ¥330,000 for the year	¥220,000 for the half year ¥440,000 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 under the same shareholder number.

2. Reason for Expanding the Shareholder Benefits Program

In an effort to thank shareholders for their support and to enhance shareholder returns, we have expanded the shareholder benefits program to increase the appeal of our stock and encourage long-term share ownership.

3. Start of Shareholder Benefits Program Expansion

The expansion will begin with benefits for shareholders of record as of December 31, 2026.

4. 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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