

May 26, 2025

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(Correction) 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 corrections 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. The revised parts are as underlined.

1. Reason for Corrections

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, there was an error in the number of treasury shares held by LMI and the number of shares that will be newly issued by LMI upon the Share Exchange in “(3) Details of allotment related to the Share Exchange” of “1. Purpose of the Transaction.”

2. Details of Corrections

<Before Correction>

1. Purpose of the Transaction

(3) Details of allotment related to the Share Exchange

	LMI (wholly owning parent company after share exchange)	Unipos (wholly owned subsidiary after share exchange)
Allotment ratio related to the Share Exchange	1	0.35

Number of shares to be delivered by the Share Exchange	Common stock of LMI: 4,423,798 shares (scheduled)
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(Note 1) Allotment ratio of the shares

For one share of the Unipos Common Stock, 0.35 shares of common stock of LMI (the “LMI Shares”) will be allotted and delivered. Furthermore, the allotment ratio related to the Share Exchange (the “Share Exchange Ratio”) may be changed upon consultation and agreement by both companies if there is a material change in the various terms and conditions that are the basis of calculations.

(Note 2) Number of LMI Shares to be delivered by the Share Exchange

Upon the Share Exchange, LMI will allot and deliver the number of LMI Shares calculated based on the Share Exchange Ratio to the shareholders of Unipos immediately before LMI acquires all of the issued shares of Unipos for the Unipos Common Stock held by such shareholders. However, no allotment of the LMI Shares related to the Share Exchange will be made for the treasury shares held by Unipos and the Unipos Common Stock and the Unipos Preferred Stock held by LMI. The LMI Shares that will be allotted and delivered by using the treasury shares held by LMI (2,546,017 shares) and the LMI Shares that will be newly issued (1,877,781).

(remainder omitted)

<After Correction>

1. Purpose of the Transaction

(3) Details of allotment related to the Share Exchange

	LMI (wholly owning parent company after share exchange)	Unipos (wholly owned subsidiary after share exchange)
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made for the treasury shares held by Unipos and the Unipos Common Stock and the Unipos Preferred Stock held by LMI. The LMI Shares that will be allotted and delivered by using the treasury shares held by LMI (2,500,017 shares) and the LMI Shares that will be newly issued (1,923,781).

(remainder omitted)

Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.
