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## **Notice Concerning the Issuance of Stock Compensation-type Stock Options for Directors**

TECHMATRIX CORPORATION (the “Company”) hereby notifies that, at a meeting of the Board of Directors held today, it resolved to determine the terms for the offering of stock acquisition rights for allotment to Full-time Directors (excluding Directors who are members of the Audit and Supervisory Committee) as stock compensation-type stock options pursuant to the provisions of Articles 236, 238, and 240 of the Companies Act as well as to solicit subscribers to the said stock acquisition rights. The details are as follows.

### **1. Purpose**

As part of its management reforms, the Company is reviewing its remuneration system for Full-time Directors (excluding Directors who are members of the Audit and Supervisory Committee) of the Company. In order to provide an incentive to Full-time Directors (excluding Directors who are members of the Audit and Supervisory Committee) to improve the corporate value of the Company and to foster a management approach that prioritizes shareholders, the Company shall issue stock compensation-type stock options to said Directors.

### **2. Outline of the Issuance of Stock Acquisition Rights**

#### **(1) Name of stock acquisition rights**

TECHMATRIX CORPORATION Stock Compensation-type Stock Acquisition Rights No 1. 2025

#### **(2) Allottees and numbers thereof, number of stock acquisition rights to be allotted**

Full-time Directors (excluding Directors who are members of the Audit and Supervisory Committee)

4 persons; 50 rights

#### **(3) Total number of stock acquisition rights**

50 rights

The total number presented here represents the planned allocation of stock acquisition rights. If the total number of stock acquisition rights to be allotted decreases—such as due to insufficient applications to subscribe—the reduced total number of stock acquisition rights available for allotment will be used to determine the final number of stock acquisition rights to be issued.

(4) Class and number of shares underlying the stock acquisition rights

The class of shares underlying the stock acquisition rights shall be ordinary shares. The number of such shares (the “Number of Granted Shares”) shall be 100 shares per right.

In the event that the Company implements a share split of the Company’s ordinary shares (including the allotment of such without contribution; hereinafter, the same applies) or a consolidation of shares after the day on which stock acquisition rights are allotted, the Number of Granted Shares for stock acquisition rights that have not been exercised at the time of the said share split or consolidation of shares shall be adjusted according to the equation given below. Any fractional shares arising from this adjustment shall be rounded down.

$$\text{Number of Granted Shares After Adjustment} = \text{Number of Granted Shares Before Adjustment} \times \text{Ratio of Split or Consolidation}$$

In the event that an adjustment to the Number of Granted Shares is required due to the Company implementing a consolidation or company split after the day of allotment, or any other such reasons, the Company shall adjust the number of shares within a range deemed reasonable in light of the circumstances of the said consolidation or company split.

(5) Amount to be paid in for stock acquisition rights

The amount to be paid in for stock acquisition rights shall be the fair value as calculated using the Black-Scholes model on the date of allotment of the stock acquisition rights.

The Company shall grant the recipient monetary remuneration equivalent to the total amount paid in for the said stock acquisition rights. The recipient shall acquire the stock acquisition rights by setting off the monetary claim against the total amount payable. The issuance of these stock options does not qualify as favorable issuance.

(6) Stock acquisition rights allotment date

August 4, 2025

(7) Value of property to be contributed upon exercise of stock acquisition rights

The value of property to be contributed upon exercise of each of the stock acquisition rights shall be calculated by multiplying the price per share of shares eligible to be granted upon exercise of stock acquisition rights (one yen) by the total Number of Granted Shares.

(8) Exercise period of stock acquisition rights

August 5, 2025 to August 4, 2055

If the final day of the exercise period falls on a Company holiday, the prior business day to that date shall be the final day.

(9) Conditions for the exercise of stock acquisition rights

Recipients of stock acquisition rights may only exercise their stock acquisition rights in a lump sum during a limited period of ten days from the day following the loss of position as a Full-time Director (excluding directors who are members of the Audit and Supervisory Committee) of the Company.

(10) Matters concerning the acquisition of stock acquisition rights

- 1) In the event that recipients of stock acquisition rights are unable to exercise stock acquisition rights before actually exercising the rights pursuant to the provision of (9) above or the stock acquisition rights allotment agreement, the Company may acquire the stock acquisition rights without compensation on the date separately set by the Board of Directors of the Company.
- 2) If a proposal on the approval of a merger agreement in which the Company becomes the absorbed company, an absorption-type company split agreement or an incorporation-type company split plan in which the Company becomes the splitting company, or a share exchange agreement or a share transfer plan in which the Company becomes a wholly owned subsidiary is approved at a General Meeting of Shareholders (if the approval of the General Meeting of Shareholders is not required, then the approval of the Board of Directors of the Company), the Company may acquire the stock acquisition rights that have not been exercised as of that point without compensation on the date separately set by the Board of Directors of the Company.

(11) Transfer restrictions on stock acquisition rights

The acquisition of stock acquisition rights by transfer shall require the approval of the Board of Directors of the Company.

(12) Matters concerning increases in share capital and legal capital surplus upon the issuance of shares due to exercise of stock acquisition rights

- 1) Increases in the amount of share capital in the event of the issuance of shares due to the exercise of stock acquisition rights shall be half of the maximum amount of increase in stated capital calculated as per the provisions of Article 17, Paragraph (1) of the Regulation of Corporate Accounting. Any fractional shares arising from this calculation shall be rounded up.
- 2) Increases in the amount of capital reserves in the event of the issuance of shares due to the exercise of stock acquisition rights shall be the amount calculated by subtracting the increased share capital detailed in 1) above from the maximum increase in share capital also detailed in 1) above.

(13) Handling of stock acquisition rights in a Company reorganization

In the event that the Company undergoes a merger (limited to instances where the Company becomes the absorbed company through the merger), an absorption-type company split, an incorporation-type company split, share exchange, or a share transfer (hereinafter, collectively referred to as the “Reorganization Actions”), the share acquisition rights remaining as of the effective date of the Reorganization Actions (hereinafter, the “Remaining Stock Acquisition Rights”) of the stock companies listed in Article 236, Paragraph (1), Item 8, (a) to (e) of the Companies Act (hereinafter, the “Reorganized Companies”) shall be granted to the holder of the stock acquisition rights in accordance with the

provisions set out below. In such a case, the Remaining Stock Acquisition Rights shall be extinguished and new stock acquisition rights for the Reorganized Companies shall be granted accordingly.

However, this shall only apply where the merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan stipulate that the new stock acquisition rights of the Reorganized Companies be granted in accordance with the provisions set out below.

1) Number of stock acquisition rights of the Reorganized Companies to be granted

The same number of stock acquisition rights as the number of Remaining Stock Acquisition Rights held by holders of stock acquisition rights shall be granted.

2) Class and number of shares of the Reorganized Companies underlying the stock acquisition rights

The class of shares underlying the stock acquisition rights shall be the ordinary shares of the Reorganized Companies. The number of the said ordinary shares of the Reorganized Companies to be granted upon the exercising of the stock acquisition rights shall be determined in accordance with (4) above while taking into account the provisions of the Reorganization Actions.

3) Value of property to be contributed upon exercise of stock acquisition rights

The value of the property to be contributed upon the exercising of the stock acquisition rights that are to be granted is calculated by multiplying the post-reorganization exercise price stipulated below by the number of shares underlying the stock acquisition rights. The post-reorganization exercise price is calculated on the assumption that the price per share of the shares of the Reorganized Companies, which can only be granted through the exercise of stock acquisition rights to be granted, is one yen.

4) Period in which the stock acquisition rights can be exercised

From the first day of the exercise period of the stock acquisition rights specified in (8) above or the date on which the Reorganization Actions takes effect, whichever is later, to the last day of the exercise period of the stock acquisition rights also specified in (8) above.

5) Matters concerning the acquisition of stock acquisition rights

Determined in accordance with (10) above.

6) Transfer restrictions on stock acquisition rights

The acquisition of stock acquisition rights by transfer shall require the approval of the Board of Directors of the Reorganized Companies.

- 7) Matters concerning increases in share capital and legal capital surplus upon the issuance of shares due to exercise of stock acquisition rights  
Determined in accordance with (12) above.