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For Immediate Release

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Notice Concerning the Introduction of a Performance-linked Post-delivery Restricted Stock Remuneration Plan

Global Link Management Inc. ("the Company") hereby announces that the Board of Directors resolved on May 19, 2026 to introduce a performance-linked post-delivery restricted stock remuneration plan ("the Plan") for its Executive Officers and Senior Employees.

1. Purpose of Introducing the Plan

   The Company will newly introduce the Plan as a stock remuneration plan to give the incentive to further enhance the commitment of Executive Officers and Senior Employees (the "Eligible Persons") to achieve its performance targets. Under the Plan, the Company will grant its common stock (the "Company's Shares") to the Eligible Persons on condition that the performance targets are achieved for a predetermined fiscal year (the "Performance Evaluation Period") and that the Eligible Persons serve for a predetermined period (the "Applicable Period"). If these conditions are met, the Company will grant the Company's Shares after the end of the Performance Evaluation Period. The Company's shares to be granted to the Eligible Persons will be subject to transfer restriction periods and provisions under which the Company may acquire the shares without compensation (the "Restricted Stock") to maintain the incentive effect.

2. Overview of the Plan and Related Matters

   (1) Overview of the Plan

   Under the Plan, the Company shall grant the Company's shares to each Eligible Person on condition that the performance targets are achieved for the Performance Evaluation Period and that each Eligible Person serves for the Applicable Period. The Company shall pay the monetary compensation claims to grant the Company's Shares to the Eligible Persons at a Board of Directors' meeting held on or after the closing date of the Annual General Meeting of Shareholders for the fiscal year that serves as the Performance Evaluation Period. The Company shall then issue shares or dispose of treasury stock. At that time, it shall require all the monetary compensation to be paid under the Plan to be contributed in kind.

   The Company shall pay the monetary compensation claims on the condition that each Eligible Person agrees to the aforementioned contribution in kind and that they enter into a Restricted Stock allotment agreement that includes the contents in (4) below.

   (2) Method of calculating the amount of monetary compensation claims

   As a general rule, the Company shall determine in advance at a Board of Directors' meeting the standard

amount to be granted to each Eligible Person for each Applicable Period based on factors such as their positions and responsibilities. The Company shall pay the monetary compensation claims to be contributed in kind according to the number of the Company's shares to be granted to each Eligible Person equivalent to the standard amount to be granted (the "Number of Shares to Be Granted") only if the conditions are met. The Company shall pay in cash an amount equivalent to the difference between the standard amount to be granted and the monetary compensation claims. The Board of Directors shall determine the specific payment timing and details for each Eligible Person under the Plan.

The Number of Shares to Be Granted shall be the number obtained by dividing the standard amount to be granted by the closing price of the Company's Shares on the Tokyo Stock Exchange in regular trading on the business day immediately preceding the date of each Board of Directors resolution that determines the issuance of the Company's Shares or disposal of treasury stock (the "Granting Resolution) (or the closing price of the most recent preceding business day if no trading is conducted on such date; the "Stock Price at the Time of Granting"). (Fractions of less than one share shall be rounded down.)

However, if the Stock Price at the Time of Granting is lower than the closing price of the Company's shares on the Tokyo Stock Exchange in regular trading on the business day immediately preceding the date of each Board of Directors resolution determining the standard amount to be granted (or the closing price of the most recent business day if no trading is conducted on the same day; the "Standard Stock Price"), the Number of Shares to Be Granted shall be the number obtained by dividing the standard amount to be granted by the Standard Stock Price. (Fractions of less than one share shall be rounded down.)

The Board of Directors shall determine the payment amount per share under the Plan. This amount shall be within the range that does not result in a particularly advantageous amount for the Eligible Persons who shall receive the said shares. This shall be based on the closing price of the Company's shares on the Tokyo Stock Exchange in regular trading on the business day immediately preceding the date of the Granting Resolution (or the closing price of the most recent business day if no trading is conducted on such date; the "Closing Price of the Company's Shares").

Amount of monetary compensation claims to be granted to the Eligible Persons = Number of Shares to Be Granted × the Closing Price of the Company's Shares

Reference: Performance Targets and Standard Amount to Be Granted for the Initial Performance Evaluation Period

The Board of Directors determined on May 19, 2026 that the initial Performance Evaluation Period under the Plan shall be the Company's 22nd fiscal year (January 1, 2026 to December 31, 2026) and the initial Applicable Period shall be from May 19, 2026 to March 31, 2027.

The Board of Directors has also determined the performance targets for the initial Performance Evaluation Period. The target is ordinary income stated in the finalized consolidated income statement (or income statement if a consolidated income statement is not prepared) for FY2026 exceeding 7.5 billion yen. This is the figure announced in the Medium-Term Management Plan. The total standard amount to be granted has been set at 131,000,000 yen. However, the total standard amount to be granted may increase due to the Eligible Persons joining the Company during the Applicable Period.

(3) Requirements for payment to the Eligible Persons

As a general rule, the Company shall determine the performance targets for each Performance Evaluation Period and the standard amount to be granted for each Applicable Period at a Board of Directors' meeting. It shall then grant the Company's Shares on or after the date of the Ordinary General Meeting of Shareholders for the fiscal year that serves as the Performance Evaluation Period ("Record Date") only if the performance targets are achieved for the Performance Evaluation Period and the Eligible Persons serve for the Applicable Period.

However, if an Eligible Person resigns or retires for a valid reason (excluding cases in which the Eligible Person is appointed or reappointed to a position as a Director, Executive Officer, or employee of the Company at the same time as the resignation or retirement), or dies, by the date of the Granting Resolution on or after the Record Date, the Company shall pay cash of an amount equivalent to the standard amount to be granted to the Eligible Person (or the heir who is the successor to an Eligible Person who has died). This shall take place instead of issuing the Company's Shares or disposing of treasury stock.

If, after the Record Date but before the issuance of the Company's Shares of the disposal of treasury stock, a merger agreement in which the Company is the disappearing company, an absorption-type company split agreement or incorporation-type company split plan in which the Company is the splitting company (applies only when the Company distributes all or some of the consideration for the company split to its shareholders on the effective date of the company split), a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or a proposal for the acquisition of all the Company's ordinary stock performed with a full acquisition clause or for a request of sale of the Company's Shares ("Organizational Restructuring") is approved by the Company's Shareholders' Meeting (or the Company's Board of Directors when the approval of its Shareholders' Meeting is not required), the Company shall pay an amount of money equivalent to the standard amount to be granted before the effective date of the said Organizational Restructuring. This shall take place instead of issuing the Company's Shares or disposing of treasury stock.

Furthermore, if an Eligible Person resigns or retires from his/her position as an Executive Officer or employee of the Company before the Record Date (including a resignation or retirement due to death, but excluding cases in which the Eligible Person is appointed or reappointed to a position as a Director, Executive Officer, or employee of the Company at the same time as the resignation or retirement) and if the grounds for the forfeiture of the rights necessary to achieve the purpose of the stock remuneration plan (as determined by the Board of Directors), such as certain misconduct occurring, the Company's Shares under the Plan shall not be granted to the said Eligible Person.

(4) Overview of the Restricted Stock allotment agreement

The Company plans to enter into a Restricted Stock allotment agreement containing the following content with the Eligible Persons to which it shall grant the Company's Shares under the Plan.

(i) Transfer Restriction Period

The Eligible Persons may not transfer, pledge, grant a security interest over the shares, make a lifetime gift of the shares, bequeath the shares, or otherwise dispose of the share to any third party (the "Transfer Restriction") with respect to the Restricted Stock allotted to them (the "Allotted Shares") during the period from the date on which shares are granted under the Plan to the date of resignation or retirement from any and all positions as Director, Executive Officer, or employee of the Company ("Transfer Restriction Period")

(ii) Acquisition of Restricted Stock without compensation

If an Eligible Person commits certain misconduct during the Transfer Restriction Period, or if certain other circumstances apply, the Company shall acquire the Allotted Shares without compensation.

(iii) Lifting of the Transfer Restriction

The Company shall lift the Transfer Restriction on all the Allotted Shares held by Eligible Persons at the time when the Transfer Restriction Period ends.

(iv) Treatment of Organizational Restructuring

If, during the Transfer Restriction Period, a merger agreement in which the Company is the disappearing company, an absorption-type company split agreement or incorporation-type company split plan in which the Company is the splitting company (applies only when the Company distributes all or some of the consideration for the company split to its shareholders on the effective date of the company split), a share exchange agreement or share transfer plan in which the Company becomes a wholly owned subsidiary, or a proposal for the acquisition of all the Company's ordinary stock performed with a full acquisition clause or for a request of sale of the Company's Shares ("Organizational Restructuring") is approved by the Company's Shareholders' Meeting (or the Company's Board of Directors when the approval of its Shareholders' Meeting is not required), and an Eligible Person resign or retires from any and all positions as Director, Executive Officer, or employee of the Company due to the said Organizational Restructuring, the Company shall lift the Transfer Restriction before the effective date of the said Organizational Restructuring on all the Allotted Shares held by the Eligible Person on the date of the said approval with a resolution by the Company's Board of Directors.