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Notice Regarding Issuance of the Third Series of Performance-Linked Share Acquisition Rights with Monetary Consideration (Stock Options with Monetary Consideration)

i-mobile Co., Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of its Board of Directors held on August 24, 2026, pursuant to the provisions of Articles 236, 238 and 240 of the Companies Act, to issue its Third Series of Performance-Linked Share Acquisition Rights with monetary consideration (share options with monetary consideration; the “Share Acquisition Rights”) to the Company’s executive officers and employees (the “Officers and Employees”). The details are described below. The Share Acquisition Rights will be issued to the allottees for monetary consideration at fair value and therefore will not constitute an issuance on terms particularly advantageous to the allottees. Accordingly, the issuance will be carried out without obtaining approval at a general meeting of shareholders. In addition, the Share Acquisition Rights are not being issued as remuneration to the allottees; rather, they will be subscribed for based on each allottee’s individual investment decision.

I. Purpose of and Reasons for the Issuance of the Third Series of Performance-Linked Share Acquisition Rights with Monetary Consideration (Stock Options with Monetary Consideration)

The Company aims to achieve sustainable profit growth and enhance its corporate value over the medium to long term by further strengthening the profitability of its existing businesses and actively investing in new growth areas. To achieve this goal, the Company has resolved, at a meeting of its Board of Directors held today, to issue share acquisition rights with monetary consideration (the Second Series of Share Acquisition Rights) to an asset management company owned by Toshihiko Tanaka, Representative Director, Chairman of the Company, as the allottee (for details, please refer to “Notice Regarding Issuance of the Second Series of Share Acquisition Rights with Monetary Consideration through Third-Party Allotment” dated today). For the same purpose, the Share Acquisition Rights will be issued to the Officers and Employees as allottees. By investing their own funds and assuming economic risk, the Officers and Employees engaged in the Company’s businesses will further demonstrate their commitment to achieving that goal and align their economic interests with those of shareholders.

If the number of share acquisition rights to be allotted decreases, for example because subscriptions are not made, the total number of the Share Acquisition Rights actually allotted shall constitute the number of the Share Acquisition Rights to be issued. If all of the Share Acquisition Rights were exercised in full, the total number of the Company’s ordinary shares to be delivered would be 140,000, representing approximately 0.24% of the total number of issued shares as of August 24, 2026.

On the same date as the issuance of the Share Acquisition Rights, the Company also resolved to issue its Second Series of Share Acquisition Rights with monetary consideration through a third-party allotment and its Fifth Series of Share Acquisition Rights without monetary consideration as part of employee incentive plans. The details of these issuances have been disclosed separately. If all three series of share acquisition rights were exercised in full, the total number of the Company’s ordinary shares to be delivered would be 3,435,000, representing 5.91% of the total number of issued shares. Given that each series is subject to exercise conditions, including the achievement of performance targets, the Company believes that the scale of dilution from these rights is within a reasonable range.

II. Terms of Issuance of the Third Series of Share Acquisition Rights with Monetary Consideration

* Certain provisions of the terms of issuance have been omitted from this section.

1. Number of Share Acquisition Rights

1,400 units

The total number of shares that may be delivered upon exercise of the Share Acquisition Rights shall be 140,000 ordinary shares of the Company.

2. Persons to Whom the Share Acquisition Rights Are to Be Allotted and the Number Thereof

The Share Acquisition Rights shall be allotted to executive officers and employees of the Company.

Executive officers and employees of the Company: 6 persons and 1,400 units

3. Issue Price of the Share Acquisition Rights, Method of Calculation, and Reasons for Determination

The issue price shall be 1,600 yen per share acquisition right (16 yen per share underlying the Share Acquisition Rights).

4. Details of the Share Acquisition Rights

(1) Class and number of shares underlying the Share Acquisition Rights

The number of shares underlying each share acquisition right (the “Number of Granted Shares”) shall be 100 ordinary shares of the Company.

(2) Value of the property to be contributed upon exercise of the Share Acquisition Rights or the method of its calculation

The value of the property to be contributed upon exercise of the Share Acquisition Rights shall be the amount obtained by multiplying the paid-in amount per share (the “Exercise Price”) by the Number of Granted Shares.

The Exercise Price shall be 515 yen, equal to the closing price of the Company’s ordinary shares in regular trading on the Prime Market of the Tokyo Stock Exchange on August 21, 2026, the trading day immediately preceding the date of the resolution of the Board of Directors for the issuance.

(3) Period during which the Share Acquisition Rights may be exercised

The period during which the Share Acquisition Rights may be exercised (the “Exercise Period”) shall commence on the later of (i) the first day of the month following the filing date of the annual securities report for the fiscal year ending July 31, 2030 and (ii) the day following the conclusion of the annual general meeting of shareholders for that fiscal year, and shall end on September 9, 2032.

(4) Restriction on acquisition of the Share Acquisition Rights by transfer

Any acquisition of the Share Acquisition Rights by transfer shall require approval by resolution of the Board of Directors of the Company.

(5) Conditions for exercise of the Share Acquisition Rights

(i) A person to whom the Share Acquisition Rights are allotted (the “Holder”) may exercise the Share Acquisition Rights held by the Holder up to the exercisable number of units set forth below.

The fiscal years ending July 31, 2029 and July 31, 2030 shall be the fiscal years subject to evaluation (each, an “Evaluation Fiscal Year”). The exercisable number of units shall be the number obtained by multiplying the number of the Share Acquisition Rights allotted to each Holder by the ratio (the “Exercisable Ratio”) determined according to the combination of the level of adjusted consolidated operating profit for each Evaluation Fiscal Year and the satisfaction of the share price conditions set forth below (with any fraction of less than one unit rounded down).

“Adjusted consolidated operating profit” means the consolidated operating profit reported in the consolidated statement of income included in the Company’s annual securities report (or, if the Company does not prepare a consolidated statement of income, the operating profit reported in its statement of income; the same shall apply hereinafter), plus the amount recognized for the relevant fiscal year as share-based compensation expense in connection with the Share Acquisition Rights, the Company’s Second Series of Share Acquisition Rights with monetary consideration, and the Company’s Fifth Series of Share Acquisition Rights without monetary consideration (i.e., operating profit before deduction of such share-based compensation expense).

A share price condition for each level set forth below shall be deemed to have been satisfied if the closing price of the Company’s ordinary shares in regular trading on the Tokyo Stock Exchange (the “Closing Price”) reaches or exceeds that level at least once during the period from August 1, 2026 to the filing date of the annual securities report for the fiscal year ending July 31, 2030.

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 4.5 billion yen or more, and:

- the Closing Price has reached 1,000 yen or higher at least once: two-fifths
- the Closing Price has reached 850 yen or higher at least once: one-third
- the Closing Price has reached 700 yen or higher at least once: one-quarter
- the Closing Price has reached 550 yen or higher at least once: three-twentieths

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 4.8 billion yen or more, and:

- the Closing Price has reached 1,000 yen or higher at least once: one-half
- the Closing Price has reached 850 yen or higher at least once: two-fifths
- the Closing Price has reached 700 yen or higher at least once: one-third
- the Closing Price has reached 550 yen or higher at least once: one-quarter

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 5.3 billion yen or more, and:

- the Closing Price has reached 1,000 yen or higher at least once: 100%
- the Closing Price has reached 850 yen or higher at least once: four-fifths
- the Closing Price has reached 700 yen or higher at least once: seven-tenths
- the Closing Price has reached 550 yen or higher at least once: one-half

Notwithstanding the foregoing, if adjusted consolidated operating profit for any Evaluation Fiscal Year is 5.8 billion yen or more, the Holder may exercise all of the Share Acquisition Rights held by the Holder, regardless of whether any share price condition has been satisfied.

Adjusted consolidated operating profit shall be assessed for each Evaluation Fiscal Year, and the share price condition at the highest level achieved shall apply; the highest Exercisable Ratio among the applicable combinations shall be the final Exercisable Ratio, and the respective ratios shall not be cumulative.

If none of the foregoing conditions is satisfied, the Holder may not exercise the Share Acquisition Rights.

- (ii) A Holder may exercise the Share Acquisition Rights only if the Holder has continuously held a position as director, corporate auditor, executive officer, employee, advisor, contractor, or any position equivalent thereto of the Company or its subsidiaries until the conclusion of the annual general meeting of shareholders for the fiscal year ending July 31, 2030. If the Holder loses such position before the conclusion of that annual general meeting of shareholders due to retirement, resignation, or any other reason, the Holder may not exercise the Share Acquisition Rights; provided, however, that this shall not apply where, even after losing such position, the Holder has a continuing relationship with the Company or its subsidiaries, such as under an advisory agreement or a service agreement, where the Holder's term of office expires or the Holder retires upon reaching the mandatory retirement age, or where the Board of Directors of the Company determines that there is any other justifiable reason.

5. Allotment Date of the Share Acquisition Rights

September 9, 2026

6. Payment Date for the Share Acquisition Rights

October 9, 2026