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Notice Regarding Issuance of the Fifth Series of Share Acquisition Rights (Tax-Qualified Stock Options)

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 Fifth Series of Share Acquisition Rights without monetary consideration (the “Share Acquisition Rights”) to the Company’s executive officers and employees (the “Officers and Employees”). The details are described below.

I. Purpose of and Reasons for the Issuance of the Fifth Series of Share Acquisition Rights (Tax-Qualified Stock Options)

The Company aims to achieve business growth and enhance its corporate value over the medium to long term. To this end, it will issue the Share Acquisition Rights to further strengthen cohesion among the Officers and Employees and increase their motivation to improve consolidated performance. By making the Share Acquisition Rights exercisable only upon achievement of the performance conditions, the Company intends to provide a strong incentive to drive its businesses forward, promote employee retention over the medium to long term, and achieve sustainable growth of the Group.

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 295,000, representing approximately 0.51% 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 Third Series of Share Acquisition Rights with monetary consideration as part of employee incentive plans. The details of these issuances have been disclosed separately (for details, please refer to “Notice Regarding Issuance of the Second Series of Share Acquisition Rights with Monetary Consideration through Third-Party Allotment” and “Notice Regarding Issuance of the Third Series of Performance-Linked Share Acquisition Rights with Monetary Consideration (Stock Options with Monetary Consideration)” dated today). 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 Fifth Series of Share Acquisition Rights without Monetary Consideration

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

1. Number of Share Acquisition Rights

2,950 units

The total number of shares that may be delivered upon exercise of the Share Acquisition Rights shall be 295,000 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: 29 persons and 2,950 units

3. Payment in Exchange for the Share Acquisition Rights

No payment of money shall be required in exchange for the Share Acquisition Rights.

The Share Acquisition Rights will be granted as incentive compensation, and the fact that no monetary payment is required does not constitute an issuance on particularly advantageous terms.

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 the higher of (a) and (b) below:

(a) the simple average of the closing prices of the Company’s ordinary shares in regular trading on the Prime Market of the Tokyo Stock Exchange on each trading day in August 2026 (excluding any day on which no closing price is available), multiplied by 1.05 (with any fraction of less than one yen rounded up); and

(b) the closing price of the Company’s ordinary shares in regular trading on the Prime Market of the Tokyo Stock Exchange on September 9, 2026, the allotment date (or, if no closing price is available on that day, the closing price on the immediately preceding trading day).

(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 August 24, 2036.

(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 level of adjusted consolidated operating profit for each Evaluation Fiscal Year (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 Third Series of Share Acquisition Rights with monetary consideration (i.e., operating profit before deduction of such share-based compensation expense).

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 4.5 billion yen or more: two-fifths

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 4.8 billion yen or more: one-half

If adjusted consolidated operating profit for any Evaluation Fiscal Year is 5.3 billion yen or more: 100%

Adjusted consolidated operating profit shall be assessed for each Evaluation Fiscal Year; the highest Exercisable Ratio among the applicable levels 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 subject to the following limits: (a) from the first day of the

Exercise Period set forth in 4.(3) above (the “Exercise Commencement Date”) through the day immediately preceding the first anniversary of the Exercise Commencement Date, up to 30% of the final exercisable number of units (with any fraction of less than one unit rounded down); (b) from the first anniversary of the Exercise Commencement Date through the day immediately preceding the second anniversary of the Exercise Commencement Date, up to 60% of the final exercisable number of units (with any fraction of less than one unit rounded down); and (c) on and after the second anniversary of the Exercise Commencement Date, up to the full final exercisable number of units.

- (iii) A Holder must, at the time of exercise of the Share Acquisition Rights, hold a position as director, corporate auditor, executive officer, employee, advisor, contractor, or any position equivalent thereto of the Company or its subsidiaries; provided, however, that this shall not apply where the Board of Directors of the Company determines that there is a justifiable reason.

5. Allotment Date of the Share Acquisition Rights

September 9, 2026