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May 20, 2026

To whom it may concern

Company name:	PRONEXUS INC.
Name of representative:	Takeshi Ueno, President and Representative Director (TSE Prime Code: 7893)
Inquiries:	Jun Takamatsu, Managing Executive Officer, General Manager, Corporate Planning and Administrative Division, and General Manager, President's Office
Telephone:	+81-3-5777-3111

Notice Concerning Increase in Incentive Grant Rate for Employee Stock Ownership Plan

PRONEXUS INC. (the "Company") hereby announces that it has decided to raise the incentive grant rate for the Employee Stock Ownership Plan from the current 10% to 100% as part of its promotion of human capital management.

1. Reason for the change

The Company regards human capital management as one of the important management issues for sustainable enhancement of corporate value. As described in the "Notice Concerning Introduction of Restricted Stock Compensation Plan" released today, the Company plans to introduce a restricted stock compensation plan for directors and executive officers, subject to approval at the 82nd Ordinary General Meeting of Shareholders to be held on June 24 this year. Also for its employees, the Company has decided to increase the incentive grant rate for the employee stock ownership plan in order to enhance their welfare and raise their awareness of participation in management.

The Company will continue to drive forward the creation of systems that link improved employee satisfaction with organizational growth, with the aim of further increasing corporate value.

2. Details of the change

The details of the change are as follows:

(Underlined portions indicate changes.)

	Before change	After change
Incentive Grant Rate	<u>10</u>% (¥1,000 per unit)	<u>100</u>% (Note) (¥1,000 per unit)

(Note) The maximum amount of the incentive is ¥5,000 per month.

3. Timing of the change (scheduled)

August 2026