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(Securities code : 6047; TSE Standard Market)
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Notice Regarding Issuance of Stock Options (Stock Acquisition Rights)

Gunosy Inc. (hereinafter "the Company") hereby announces that at the Board of Directors meeting held today, the Board resolved to issue stock acquisition rights as stock options to employees of the Company and employees of its subsidiaries, as described below, pursuant to the provisions of Articles 236, 238, and 240 of the Companies Act.

1. Reasons for Issuing Stock Acquisition Rights as Stock Options
The Company is issuing stock acquisition rights to employees of the Company and employees of its subsidiaries with the aim of further enhancing motivation and morale in pursuit of medium- to long-term expansion of the Group's business performance and increase in corporate value. The Company considers that this issuance is not on particularly favorable terms and is effective as an incentive; therefore, it does not constitute a favorable issuance, and will be implemented by resolution of the Board of Directors.

2. Class and Number of Shares Subject to Stock Acquisition Rights, or Method of Calculation
The shares subject to the stock acquisition rights shall be 15,300 shares of common stock of the Company. The number of shares subject to each stock acquisition right shall be one (1) share. However, the number of shares subject to each stock acquisition right may be adjusted in accordance with the following provisions.

(1) In the event that the Company conducts a stock split or consolidation of its common shares, the number of shares subject to each unexercised stock acquisition right shall be adjusted in accordance with the following formula, and any fraction of less than one share

resulting from such adjustment shall be rounded down, with no cash adjustment made. The "split ratio" means the total number of issued common shares after the stock split divided by the total number of issued common shares before the stock split, and the "consolidation ratio" means the total number of issued common shares after the stock consolidation divided by the total number of issued common shares before the stock consolidation, and the same shall apply hereinafter. The adjusted number of shares shall apply from the day following the record date for allotment of the stock split pursuant to Article 183, Paragraph 2, Item 1 of the Companies Act in the case of a stock split, and from the day following the effective date of the stock consolidation in the case of a stock consolidation.
Adjusted Number of Shares = Pre-Adjustment Number of Shares × Split/Consolidation Ratio

(2) In the event that the Company issues or disposes of shares through a shareholder allotment, conducts a gratis allotment of shares, merges, conducts a share exchange, conducts a company split, or in any other case deemed necessary, the Company shall make such adjustments to the number of shares subject to each stock acquisition right as it deems appropriate.

(3) When an adjustment to the number of shares subject to each stock acquisition right is made pursuant to the provisions of Section 2 above, the Company shall, without delay after the determination of the relevant matters, notify the holders of the stock acquisition rights (hereinafter referred to as "Rights Holders") of such adjustment, the reasons therefor, the adjusted number of shares, the date of application, and any other necessary matters.

3. Total Number of Stock Acquisition Rights
15,300 rights.

4. Amount to Be Paid In for Stock Acquisition Rights and Allotment Date
The amount of money to be paid in exchange for each stock acquisition right (hereinafter referred to as the "Payment Amount") shall be the fair value per stock acquisition right on the allotment date (the value calculated based on the closing price of the Company's common shares on the Tokyo Stock Exchange on the allotment date using the Black-Scholes Model). The persons allotted the stock acquisition rights shall offset the Payment Amount against their compensation claims against the Company in lieu of paying in cash, and shall not be required to make any cash payment.
The allotment date of the stock acquisition rights shall be July 1, 2026.

5. Value of Property to Be Contributed upon Exercise of Stock Acquisition Rights, or Method of Calculation
The value of property to be contributed upon exercise of each stock acquisition right shall be the amount obtained by multiplying the amount to be paid per share of stock to be delivered upon exercise of such stock acquisition right (hereinafter referred to as the "Exercise Price") by the number of shares subject to each stock acquisition right.
The Exercise Price shall be the amount obtained by multiplying by 1.05 the average of the closing prices of the Company's common shares on the Tokyo Stock Exchange on each

trading day (excluding days on which no transactions were concluded) of the month immediately preceding the month in which the allotment date of the stock acquisition rights falls (fractions of less than one yen shall be rounded up). However, if such amount is below the closing price on the allotment date of the stock acquisition rights (or the closing price on the most recent trading day preceding the allotment date if no transactions were concluded on the allotment date), such closing price shall be the Exercise Price.
The Exercise Price may be adjusted in accordance with the provisions set forth below.

(1) In the event that the Company conducts a stock split or consolidation of its common shares, the Exercise Price for unexercised stock acquisition rights shall be adjusted in accordance with the following formula, and any fraction of less than one yen resulting from such adjustment shall be rounded up. The timing of application of the adjusted Exercise Price shall follow the timing of application of the adjusted number of shares under Section 2.(1) above.

$$\text{Adjusted Exercise Price} = \text{Pre-Adjustment Exercise Price} \times \frac{1}{\text{Split/Consolidation Ratio}}$$

(2) If the Company (i) issues or disposes of common shares (including gratis allotment of shares, but excluding those resulting from the occurrence of acquisition causes of potential shares, etc. as defined below, and those accompanying mergers, share exchanges, and company splits) at a payment amount per share below the market price, or (ii) issues or disposes of potential shares, etc. (meaning shares with put options, shares with call options, stock acquisition rights, bonds with stock acquisition rights, and any other securities or rights entitling the holder or the Company, upon request or upon the occurrence of certain events, to acquire common shares; the same shall apply hereinafter) that allow acquisition of common shares at an acquisition price per share below the market price (including cases of gratis allotment), the Exercise Price for unexercised stock acquisition rights shall be adjusted in accordance with the following formula, and any fraction of less than one yen resulting from such adjustment shall be rounded up. In the above, "acquisition cause" means a request by the holder or the Company or a certain event that causes the Company to deliver common shares based on potential shares, etc., and "acquisition price" means the amount to be borne through the acquisition of such potential shares, etc. and the occurrence of the acquisition cause in order to acquire one share of common stock, and the same shall apply hereinafter.

In (2) above, "market price" means the average of the daily closing prices of ordinary transactions of the Company's common shares on the financial instruments exchange for 30 trading days beginning on the 45th trading day prior to the date on which the adjusted Exercise Price is applied (excluding days on which there is no closing price). The average shall be calculated to two decimal places below the yen unit, and the second decimal place shall be rounded down.

The adjusted Exercise Price resulting from the above adjustment shall apply from the day following the record date for offering or allotment, if any, or in all other cases, from the day following the effective date of the issuance or disposal of common shares or potential shares, etc. (or, if Article 209, Paragraph 1, Item 2 of the Companies Act applies, the last day of the period specified in such item).

$$\text{Adjusted Exercise Price} = \text{Pre-Adjustment Exercise Price} \times \frac{\text{Number of Already Issued Shares} + \dfrac{\text{Number of Newly Issued Shares} \times \text{Payment Amount per Share}}{\text{Market Price}}}{\text{Number of Already Issued Shares} + \text{Number of Newly Issued Shares}}$$

The above formula shall be subject to the following provisions.
① "Number of Already Issued Shares" means the sum of the total number of issued common shares of the Company (excluding those held by the Company) and the number of common shares subject to issued potential shares, etc. (excluding those held by the Company) as of the day immediately preceding the date on which the adjusted Exercise Price is applied (provided, however, that if the effect of the issuance or disposal of common shares or potential shares due to the relevant adjustment event occurs on or before the day immediately preceding the above application date, the number of such common shares to be issued or disposed of and the number of common shares subject to such potential shares to be issued or disposed of shall not be included).
② In the event that an adjustment is made as a result of the Company disposing of treasury shares, "Number of Newly Issued Shares" shall be read as "Number of Treasury Shares to Be Disposed Of."
③ In the event that an adjustment is made as a result of the Company issuing or disposing of potential shares, etc., "Number of Newly Issued Shares" means the number of common shares subject to the potential shares, etc. to be issued or disposed of, and "Payment Amount per Share" means the acquisition price per share of common stock subject thereto.

(3) When the period during which the acquisition cause of the potential shares, etc. specified in (ii) of (2) above may occur has expired, the Company shall make such adjustments to the Exercise Price as it deems appropriate; provided, however, that this shall not apply in the case where the acquisition cause has occurred with respect to all of such potential shares, etc.

(4) In the event that the Company merges, conducts a share exchange, conducts a company split, or in any other case deemed necessary, the Company shall make such adjustments to the Exercise Price as it deems appropriate.

(5) In the event that the Company issues or disposes of common shares or potential shares, etc. by a method other than shareholder allotment or gratis allotment of shares, and the Company decides not to make an adjustment, no adjustment pursuant to (2) above shall be made.

(6) When an adjustment to the Exercise Price is made pursuant to the provisions of Section 5 above, the Company shall, without delay after the determination of the relevant matters, notify the Rights Holders of such adjustment, the reasons therefor, the adjusted Exercise Price, the date of application, and any other necessary matters.

6. Exercise Period of Stock Acquisition Rights
From June 17, 2028 to June 16, 2036.
However, if the last day of the exercise period falls on a non-business day of the Company, the preceding business day shall be the last day.

7. Conditions for Exercise of Stock Acquisition Rights
(1) The exercise of stock acquisition rights is conditioned upon the absence of any acquisition cause as set forth in 8.(1) through (4) below with respect to the stock acquisition right to be exercised or the Rights Holder, and the exercise of any stock acquisition right for which an acquisition cause has arisen shall not be permitted; provided, however, that this shall not apply in cases where the Company specifically permits the exercise.

(2) The exercise of stock acquisition rights is conditioned upon the Rights Holder being alive, and in the event that a Rights Holder dies and the stock acquisition rights are inherited, such stock acquisition rights shall no longer be exercisable.

(3) Stock acquisition rights shall be exercised in units of one stock acquisition right, and partial exercise of each stock acquisition right shall not be permitted.

8. Grounds for the Company to Acquire Stock Acquisition Rights
The Company may acquire stock acquisition rights pursuant to (1) through (4) below.
When the Company acquires stock acquisition rights for which an acquisition cause set forth in (1) through (4) below has arisen, it shall acquire such rights on a date separately determined by resolution of the Board of Directors. In addition, the Company may acquire all or part of the stock acquisition rights for which an acquisition cause set forth in (1) through (4) below has arisen, and in the case of acquiring part thereof, the stock acquisition rights to be acquired shall be determined by resolution of the Board of Directors.

(1) When a resolution approving an absorption-type merger or incorporation-type merger in which the Company becomes the dissolving company, an absorption-type company split or incorporation-type company split in which the Company becomes the splitting company, or a share exchange or share transfer in which the Company becomes a wholly-owned subsidiary (hereinafter collectively referred to as "Reorganization Acts") is passed at a general meeting of shareholders of the Company as required by law or the Company's articles of incorporation (or, if the consent of all shareholders is required in lieu of a resolution at a general meeting of shareholders, upon obtaining such consent, or if neither is required, by resolution of the Board of Directors), the Company may acquire the stock acquisition rights without consideration.

(2) In the event that a Rights Holder loses all of the following statuses, the Company may acquire the unexercised stock acquisition rights without consideration.
① Director or Audit & Supervisory Board Member of the Company or a subsidiary of the Company (meaning a subsidiary of the Company as defined in Article 2, Item 3 of the Companies Act; hereinafter simply referred to as "Subsidiary")
② Employee of the Company or a Subsidiary

(3) In the event that any of the following causes occurs, the Company may acquire the unexercised stock acquisition rights without consideration.
① The holder is sentenced to imprisonment or a more severe punishment.
② The holder, regardless of the name or title, competes with the Company or a subsidiary by directly or indirectly establishing a corporation engaged in a business competing with the Company or a subsidiary, or by assuming a position as an officer or employee thereof; provided, however, that this shall not apply if the holder has obtained prior written approval from the Company.
③ The holder damages the reputation or credibility of the Company or a subsidiary through violation of laws and regulations or other misconduct.
④ The holder becomes subject to a petition for attachment, provisional attachment, provisional disposition, compulsory execution, or auction, or becomes subject to disposition for delinquency in payment of taxes and public charges.
⑤ The holder suspends or becomes unable to make payments, or a bill or check drawn or accepted by the holder is dishonored.
⑥ A petition is filed for the commencement of bankruptcy proceedings, civil rehabilitation proceedings, corporate reorganization proceedings, special liquidation proceedings, or any other similar proceedings with respect to the holder.
⑦ A resolution for dissolution is adopted with respect to the holder.
⑧ It is found that the holder is an antisocial force (meaning a gang, gang member, quasi-gang member, gang-related enterprise, corporate racketeer, or any other group or individual that pursues economic gain through violence, force, or fraudulent means; the same shall apply hereinafter), or that the holder has any form of interaction or involvement with antisocial forces through the provision of funds or otherwise.
⑨ The holder violates any contract entered into with the Company with respect to these terms and conditions or the Stock Acquisition Rights.

(4) In the event that the holder holds the status of a director, audit & supervisory board member, or employee of the Company or a subsidiary (including cases where the holder comes to hold such status after the issuance of the Stock Acquisition Rights), and any of the following events occurs, the Company may acquire the unexercised Stock Acquisition Rights without consideration.
① The holder falls under a disciplinary reason stipulated in the work rules of the Company or a subsidiary applicable to the holder.
② The holder violates obligations owed to the Company or a subsidiary, such as the duty of loyalty as a director.

9. Exercise Procedures
A person who wishes to exercise the Stock Acquisition Rights must submit a request form designated by the Company to the Company and pay the full amount of the exercise price.

10. Restriction on Transfer of Stock Acquisition Rights
Any transfer of Stock Acquisition Rights shall require the approval of the Board of Directors.

11. Stock Acquisition Right Certificates
No stock acquisition right certificates shall be issued for the Stock Acquisition Rights.

12. Matters Concerning Increases in Capital Stock and Capital Reserve upon Issuance of Shares through Exercise of Stock Acquisition Rights
The amount of increase in capital stock upon issuance of shares through the exercise of Stock Acquisition Rights shall be the amount obtained by multiplying the maximum amount of increase in capital stock and other items calculated in accordance with Article 17, Paragraph 1 of the Rules of Corporate Accounting by 0.5, and any fraction of less than one yen resulting from such calculation shall be rounded up. The amount of increase in capital reserve shall be the amount obtained by deducting the amount of increase in capital stock from the maximum amount of increase in capital stock and other items.

13. Treatment of Stock Acquisition Rights upon Organizational Restructuring
In the event that the Company undertakes an organizational restructuring, the Company shall deliver Stock Acquisition Rights of the stock company listed in Article 236, Paragraph 1, Item 8, Sub-items (a) through (e) of the Companies Act (hereinafter referred to as the "Restructured Company") with the terms set forth in (1) through (9) below to the holders of Stock Acquisition Rights remaining immediately prior to the effective date of the organizational restructuring, in each applicable case; provided, however, that this shall be limited to cases where it is stipulated in the absorption merger agreement, incorporation-type merger agreement, absorption-type demerger agreement, incorporation-type demerger plan, share exchange agreement, or share transfer plan that Stock Acquisition Rights of the Restructured Company meeting the following conditions shall be delivered.

(1) Number of Stock Acquisition Rights of the Restructured Company to be delivered
The same number of Stock Acquisition Rights as the number of Stock Acquisition Rights held by each holder shall be delivered.

(2) Class of shares of the Restructured Company subject to the Stock Acquisition Rights
Common shares of the Restructured Company.

(3) Number of shares of the Restructured Company subject to the Stock Acquisition Rights
To be determined in accordance with Section 2 above, taking into account the terms and conditions of the organizational restructuring.

(4) Value of property to be contributed upon exercise of the Stock Acquisition Rights or the method of calculating such value
The amount shall be the post-restructuring exercise price, obtained by adjusting the exercise price set forth in Section 5 above taking into account the terms and conditions of the organizational restructuring, multiplied by the number of shares of the Restructured Company subject to the relevant Stock Acquisition Rights as determined in accordance with (3) above.

(5) Period during which the Stock Acquisition Rights may be exercised
From the later of the first day of the exercise period for the Stock Acquisition Rights set forth in Section 6 above or the effective date of the organizational restructuring, through the last day of the exercise period for the Stock Acquisition Rights set forth in Section 6 above.

(6) Matters concerning increases in capital stock and capital reserve upon issuance of shares through exercise of the Stock Acquisition Rights
To be determined in accordance with Section 12 above.

(7) Restriction on acquisition of Stock Acquisition Rights by transfer
Any transfer of Stock Acquisition Rights shall require the approval of the Board of Directors of the Restructured Company (or, in the case of a company without a Board of Directors, the general meeting of shareholders).

(8) Conditions for exercise of the Stock Acquisition Rights
To be determined in accordance with Section 7 above.

(9) Provisions for acquisition of the Stock Acquisition Rights
To be determined in accordance with Section 8 above.

14. Treatment of Fractions of Less Than One Share Arising upon Exercise of Stock Acquisition Rights
If the number of shares to be delivered to a holder upon exercise of the Stock Acquisition Rights includes a fraction of less than one share, such fraction shall be rounded down. No cash adjustment shall be made for such rounding down of fractions.

15. Applicability to Holders
(1) If the holder is an individual, the provisions of Section 8.(3)⑦ above and any other provisions that by their nature should apply only to corporations shall not apply. If the holder is a corporation, the provisions of Section 7.(2) above and any other provisions that by their nature should apply only to individuals shall not apply.

(2) In the event that the Company ceases to be a company with a Board of Directors after the issuance of the Stock Acquisition Rights, the resolution of the Board of Directors set forth in Section 8.(1) above shall be read as a decision made in accordance with the

method of determining business operations set forth in Article 348 of the Companies Act, and the resolution or approval of the Board of Directors set forth in Sections 8. and 10. above shall be read as a resolution or approval of the general meeting of shareholders.

16. Persons Eligible for Allocation of Stock Acquisition Rights and Number Thereof
The Stock Acquisition Rights shall be allocated to 11 employees of the Company and 7 employees of subsidiaries of the Company.