Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

March 25, 2026

Company name: SOURCENEXT CORPORATION
Name of representative: Tomoaki Kojima, Representative Director, President and COO
Securities code: 4344; Prime Market
Inquiries: Fumihiko Aoyama, Director and CFO
Telephone: +81-03-5797-7165

Notice Regarding Issuance of Stock-Based Compensation Stock Options (Share Acquisition Rights)

SOURCENEXT CORPORATION (Headquarters: Minato-ku, Tokyo; President and COO: Tomoaki Kojima) hereby announces that, at the Board of Directors meeting held today, our company has resolved to issue share acquisition rights as stock-based compensation stock options to our directors (excluding outside directors), pursuant to the provisions of Articles 236, 238, and 240 of the Companies Act, as outlined below.

I. Purpose of Issuance of Share Acquisition Right as Stock-Based Compensation Stock Options

The purpose of this issuance is to further enhance motivation toward improving long-term business performance and corporate value by aligning the interests of our directors with those of our shareholders through the sharing of both the benefits and risks associated with stock price fluctuations.

II. Terms and Conditions of the Share Acquisition Rights

1. The Total Number of Stock Acquisition Rights

3,648 units

The total number of the total shares to be issued upon exercise of stock acquisition rights shall be 364,800. In the event that the number of shares per one stock acquisition right will be adjusted pursuant to the following 3.(1), the adjusted number of the total shares shall be the number of subject shares multiplied by the number of Stock Acquisition Rights.

2. Amount to be paid for stock acquisition rights

The stock acquisition rights shall not need any payment in an exchange for the issuance. The stock acquisition rights are given as an incentive remuneration and the fact that no payment is required does not constitute an issuance on especially favorable terms.

3. Content of stock acquisition rights

(1) Type and number or method of calculating the number of shares to be issued upon exercise of stock acquisition rights.

The type and number of shares issued shall be 100 common shares of the Company (hereinafter referred to as the " Number of Allotment Shares"). When the Company splits shares (hereinafter, including a gratis allotment of shares) or consolidates shares after the date on which the Company allots Stock Acquisition Rights, The Number of Allotment Shares shall be adjusted using the following formula. Provided, however, such adjustment shall be made only with respect to the number of shares subject to stock acquisition rights amongst the stock acquisition rights not exercised at that point and fractions resulting from the adjustment of less than one share shall be rounded down.

Number of Allotment Shares after adjustment = Number of Allotment Shares before adjustment × stock split or consolidation ratio

If the Company conducts a merger, company split, reduction in the amount of stated capital after the

allotment date, when other adjustment is made with respect to the Number of Allotment Shares per stock acquisition right, where necessary, the Number of Allotment Shares shall be appropriately adjusted to any reasonable extent required on the basis of resolutions of the Board of Directors.

(2) Value or method of calculating the value of assets to be contributed at the time of exercising the Stock Acquisition Rights

The price of property to be contributed upon the exercise of the stock acquisition rights shall be the amount obtained by multiplying amount to be paid per share which is issued through exercise of Stock Acquisition Rights (hereinafter referred to as the "Exercise Price") by The Number of Allotment Shares.

The Exercise Price shall be set at 1 yen.

(3) Exercise Period

Period during which stock acquisition rights can be exercised (hereinafter referred to as the "Exercise Period"), starting March 26, 2029, and ending March 25, 2036.

(4) Increase in capital and additional paid-in-capital in the case of issuing shares upon exercise of stock acquisition rights

(i) The amount of capital to be increased in the case of issuing shares upon the exercise of stock acquisition rights shall be one-half of the maximum amount of capital increase calculated in accordance with Article 17, Paragraph 1 of the Rules of Corporate Accounting, and fractions of less than 1 yen arising as a result shall be rounded up.

(ii) The amount of additional paid-in capital to be increased when shares are issued upon exercise of stock acquisition rights shall be the amount calculated by subtracting the amount of stated capital prescribed in (4)(i) above from the limit on increase in capital stock etc. in (4)(i) above.

(5) Restriction on transfer of stock acquisition rights

The transfer of stock acquisition rights requires the approval by resolutions of the Board of Directors.

(6) Conditions upon which stock acquisition rights may be exercised

(i) The holders of the stock acquisition rights must remain directors, auditors, or employees of the Company or its affiliates at the time of exercising their rights.

However, this requirement shall not apply if the Board of Directors determines that there is a legitimate reason, such as resignation due to the expiration of the term of office or other justifiable grounds.

(ii) In the event that any of the following triggers occur during the Exercise Period for the stock acquisition rights, the holder shall not be able to exercise the stock acquisition rights held thereafter.

(a) In cases of being sentenced to imprisonment without work or a heavier penalty.

(b)In the cases where the holder of stock acquisition rights is a director or employee of the Company or its affiliates, in violation of the Company's employment rules and other internal regulations, or in the event of an act of betrayal against the Company or an act that undermines social trust, in case of disciplinary dismissal or resignation/retirement resulting from such acts.

(c)In the cases where the holder of stock acquisition is a director or employee of the Company or its affiliates, in the event of becoming an officer, executive officer, adviser, employee and so on of a company or group other than the Company or its affiliates not based on an administrative order of the Company and without a prior written consent of the Company.

(d) In case of the holder's death.

(e) In cases of damaging or causing risk to the Company or its affiliates.

(f) In cases that the holder offers to abandon all or part of the stock acquisition rights according to the written letter of the Company.

(g) In the event of misconduct or violation or negligence in duty of the holder of the stock acquisition rights.

(iii) Exercise of the Share Acquisition Rights by the heirs of a holder shall not be permitted.

(iv) If the total number of issued shares of the Company exceeds the number of authorized shares at the time as a result of the exercise of the stock acquisition rights, the stock acquisition rights shall not be exercised.

(v) The holders of the stock acquisition rights cannot exercise less than one (1) unit of stock acquisition right.

4. The allotment date of Stock Acquisition Rights

April 22, 2026

5. Grounds for the Company to acquire stock acquisition rights

(1) The Company may acquire all of the stock acquisition rights issued to the holders of stock acquisition rights without any payment in the case the shareholders' meeting (the Board of Directors in case that there is no need to get an approval of the shareholders' meeting) approve a merger agreement in which the Company is absorbed, a company split agreement or plan in which the Company split or a share exchange agreement or share transfer plan in which the Company will become wholly owned subsidiary at the arrival of a date separately determined by the Board of Directors of the Company.

(2) If the stock acquisition rights cannot be exercised pursuant to 3.(6) above before the holders of the stock acquisition rights exercise them, the Company may acquire the stock acquisition rights without any payment.

6. Dealings at the time of Reorganization

In cases where the Company undergoes a merger (limited to cases where the Company is dissolved as a result of the merger) , company split, share exchange or share transfer (hereinafter collectively referred to as the "Reorganization"), the Company give the stock acquisition rights of companies specified under Article 236(1)(viii)(a) to (e) of the Companies Act of Japan (hereinafter collectively referred to as the "Reorganized Company") to the holders of the stock acquisition rights on the effective date for the Reorganization. Provided, however, that the issue of the stock acquisition rights of the Reorganized Company, pursuant to the policy below, is limited to cases where the issue of the rights is specified in the agreement or plan for the Reorganization.

(1) Number of stock acquisition rights issued by the company under the Reorganization

The number of Stock Acquisition Rights issued shall be the same, for each Company respectively, as the number held by the Stock Acquisition holders.

(2) Class of shares of the company Reorganizing subject to stock acquisition rights

The class of shares subject to stock acquisition rights shall be the common shares of the Reorganized Company.

(3) Number of shares of the Reorganizing company subject to stock acquisition rights

The number of shares shall be determined by taking into consideration, in accordance with Paragraph 3.(1), matters such as the conditions with respect to organizational restructuring activities.

(4) The value or calculation of the value of assets to be contributed upon exercise of stock acquisition rights

The amount shall be obtained by multiplying the post-Reorganizing price obtained by adjusting the Exercise Price specified in 3. (2) above by the number of shares of the Reorganizing company

subject to stock acquisition rights by the number of shares of the Reorganizing company subject to stock acquisition rights under 6. (3) considering the conditions and terms of the reorganization.

(5) Period during which Stock Acquisition Rights can be exercised

The Exercise Period shall be from the first day of the period during which the stock acquisition rights stipulated in 3.(3) above can be exercised or the effective date of the Reorganization, whichever is the later, until the last day of the period during which the stock acquisition rights specified in 3.(3) above can be exercised.

(6) Increase in capital and additional paid-in-capital in the case of issuing shares upon exercise of stock acquisition rights

To be determined under 3.(4) above.

(7) Approval of transfers by the Board of Directors

Transfer of stock acquisition rights shall require the approval of the board of directors of the Reorganizing company.

(8) Other conditions for exercise of the Share Acquisition Rights

To be determined under 3.(6) above.

(9) Triggers for acquisition and Conditions

To be determined under 5above.

(10) Other conditions and terms

To be determined in accordance with those of the Reorganizing company.

7. Stock acquisition rights certificates

Stock acquisition rights certificates shall not be issued for stock acquisition rights.

8. The application date

April 8, 2026

9. Persons to be allotted Stock Acquisition Rights and the number of Stock Acquisition Rights to be allotted

3,648 units for 3 Directors of SOURCENEXT CORPORATION (excluding outside directors)

# # #