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GA TECHNOLOGIES



December 26, 2025

To whom it may concern:

Company name: GA technologies Co., Ltd.
Representative: Ryo Higuchi,
President, Representative Director, Executive Officer, and CEO
(Code No.: 3491 Tokyo Stock Exchange - Growth)
Contact: Hwasu Un,
General Manager, Finance and Accounting Division
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Notice Regarding Amounts and Details of Remuneration as Stock Options for Directors

GA technologies Co., Ltd. (the "Company") hereby announces that at a meeting of the Board of Directors held on December 26, 2025, it resolved to present a proposal regarding the amounts of remuneration, etc. concerning share acquisition rights as stock options for the Company's Directors (excluding Outside Directors and Directors as Auditory and Supervisory Committee Members; "Eligible Directors") and other details of the share acquisition rights ("Proposal") at the 13th Annual General Meeting of Shareholders scheduled for January 29, 2026, pursuant to Article 361 of the Companies Act.

I. Reasons for the proposal and reasons why the remuneration is considered to be appropriate

To increase motivation and morale to improve the Company's financial performance and enhance enterprise value with the goal of realizing the development of its business in a way that further emphasizes the profits received by all shareholders, we request that you approve the amounts of remuneration, etc. concerning share acquisition rights as stock options for the Company's Eligible Directors and the specific details of the share acquisition rights.

The Audit and Supervisory Committee has expressed their opinion that there are no matters that need to be stated at the general meeting of shareholders regarding the Proposal.

In addition, the amounts of remuneration, etc., the number of share acquisition rights to be allotted, and other details of the share acquisition rights, etc. in the Proposal have been determined at a meeting of the Board of Directors after deliberation by the voluntary Nomination and Remuneration Committee in

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consideration of the above purpose, the business conditions of the Company, including the current economic conditions, etc., the policy for determining the content of the remuneration, etc. for individual Directors of the Company, and other factors, and the Company believes that they are appropriate.

II. Details of proposal (amounts and content of remuneration, etc. in the scheme)

1. Amounts of remuneration, etc. related to the share acquisition rights in the form of stock options to be granted

Pursuant to Article 361, Paragraph 1 of the Companies Act, the amount of remuneration for the Company's Directors (excluding Directors as Auditory and Supervisory Committee Members) is currently ¥300 million or less per year (including ¥30 million or less per year for Outside Directors, but excluding the employee salaries of Directors who also hold employee positions). This amount was approved at the 7th Annual General Meeting of Shareholders held on January 28, 2020. If Proposal No. 6 (Revision of Remuneration for Directors, excluding Directors as Auditory and Supervisory Committee Members) is approved at the 13th Annual General Meeting of Shareholders, the amount of remuneration will be ¥500 million or less per year (including ¥30 million or less per year for Outside Directors, but excluding the employee salaries of Directors who also hold employee positions).

At the 10th Annual General Meeting of Shareholders held on January 26, 2023, the specific details of the share acquisition rights as stock options were approved. These details include the following: the amount of remuneration, etc. related to share acquisition rights as stock options within the aforementioned maximum amount of remuneration will be ¥100 million or less per year; and the maximum number of share acquisition rights to be issued within one year from the day of the Annual General Meeting of Shareholders is 500. These details remain in effect today.

In light of the above purpose, etc., and in order to further increase the officers' commitment, the Company proposes to revise the remuneration scheme concerning share acquisition rights as stock options and, while basically maintaining the specific details of the stock acquisition rights as stock options for the Eligible Directors (including the maximum number of share acquisition rights to be issued within one year counted from the day of the Annual General Meeting of Shareholders for each fiscal year), to change the above amount of remuneration, etc. relating to the share acquisition rights as stock options to ¥200 million or less per year. The amount of share acquisition rights to be issued as remuneration for stock options to the Eligible Directors will be calculated by multiplying the fair value of each stock acquisition right determined on the date when the share acquisition rights are allotted, by the total number of share acquisition rights to be allotted. When calculating the fair value of one stock acquisition right on the allotment date, the Company shall use the calculation method that is generally used to calculate the fair value of the share acquisition rights.

There are currently six Directors (of whom two are Outside Directors, and excluding Directors as Auditory and Supervisory Committee Members). If Proposal No. 3 (Election of Five Directors (Excluding Directors as Auditory and Supervisory Committee Members)) is approved and adopted as originally proposed at this General Meeting of Shareholders, there will be five Directors (of which two will be Outside

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Directors) and three Eligible Directors.

2. Details of remuneration, etc. (specific details relating to the share acquisition rights issued as stock options)

*The following details are the same as the current details of the stock acquisition rights.

(1) Number of share acquisition rights for Eligible Directors

The maximum number of share acquisition rights to be issued within one year counted from the day of the Annual General Meeting of Shareholders for each fiscal year shall be 500.

(2) Class and number of shares underlying share acquisition rights for Eligible Directors

The maximum number of shares underlying share acquisition rights to be issued within one year counted from the day of the Annual General Meeting of Shareholders for each fiscal year shall be 50,000 shares.

The class of shares underlying share acquisition rights shall be shares of common stock and the number of shares underlying each share acquisition right (the “Number of Shares to be Granted”) shall be 100 shares.

In addition, if it is appropriate to adjust the number of shares due to a share split or share merger of common stock of the Company, etc., the Company shall adjust the number of shares as deemed necessary.

(3) Amount to be paid in exchange for the share acquisition rights

The amount to be paid in for the share acquisition rights shall be the assessed fair value calculated using the binomial model for the allotment date of the share acquisition rights. The Company shall provide monetary remuneration equal to the total amount payable for the share acquisition rights to the persons who are allocated these rights. These persons shall acquire the share acquisition rights by offsetting their payment obligations by their remuneration claims.

(4) Value of property to be contributed upon exercise of each share acquisition rights

The value of the property to be contributed when share acquisition rights are exercised shall be ¥1 for a share to be delivered at the time of exercise of the share acquisition rights multiplied by the number of shares to be granted.

(5) Exercise period of share acquisition rights

The exercise period shall be from the allotment date of the share acquisition rights to the date ten years after the allotment date.

(6) Restriction on acquisition of share acquisition rights by transfer

Acquisition of share option through transfer requires approval by resolution of the Board of Directors.

(7) Conditions for the exercise of share acquisition rights

(i) Share acquisition rights holders must be Directors, Audit & Supervisory Board Members, or employees of the Company or its subsidiaries when exercising their share acquisition rights. However, this shall not apply if there is a justifiable reason approved by the Board of Directors, such as retirement due to expiration of term of office or mandatory retirement.

(ii) Other conditions on exercise of the share acquisition rights shall be determined through resolutions of the Board of Directors.

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(8) Matters concerning the acquisition of share acquisition rights

- (i) The Company may acquire all the share acquisition rights without compensation at the arrival of the day separately prescribed by the Board of Directors when a General Meeting of Shareholders (or the Board of Directors, if approval of a General Meeting of Shareholders is not required) approves: a corporate merger contract under which the Company will become a dissolving company; a corporate split-up contract or plan under which the Company will become a split company; or a share exchange contract or share transfer plan under which the Company will become a 100% owned subsidiary.
- (ii) If the share acquisition rights become impossible to exercise due to the provisions set forth in (7) above before the share acquisition rights holders exercise their rights, the Company may acquire the share acquisition rights without compensation.

(9) Other matters pertaining to the offering of share acquisition rights

Other details of share acquisition rights shall be determined by the Board of Directors, which determines matters pertaining to the offering of share acquisition rights.