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For Immediate Release

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Notice Regarding Increase of Employee Stock Ownership Plan Incentive Rate

Bengo4.com, Inc. (the “Company”) is pleased to announce that it has decided to increase the incentive rate for its employee stock ownership plan to 25%, up from the current rate of 5%. Details are as follows.

The Company has decided to raise the current incentive rate for its employee stock ownership plan to enhance its support for employees’ asset formation and to increase their motivation and engagement as the Company moves towards sustainable growth.

By enhancing employee benefits, the Company aims to increase each employee’s sense of involvement in management and increase the Company’s corporate value in the medium to long term.

1. Increasing the incentive rate for the employee stock ownership plan

(1) Reason for change

The Company aims to enhance employees’ sense of involvement in management by strengthening its support for employees’ asset formation and increasing their motivation and engagement moving towards the sustainable growth of the Company.

(2) Details of change

The change is as shown below.

(The underlined parts show the change.)

	Before change	After change
Incentive rate	<u>5%</u> (1,000 yen per unit)	<u>25%*</u> (1,000 yen per unit)

*The incentive rate is 25% for amounts up to 10,000 yen, and 5% for amounts exceeding 10,000 yen.