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July 1, 2026

(Amendment) Partial Amendment to “Notice Regarding the Issuance of Stock Acquisition Rights”

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Soracom Inc. (hereinafter referred to as the “Company”) hereby announces that, with respect to the “Notice Regarding the Issuance of Stock Acquisition Rights” disclosed on June 18, 2026, the Company resolved at the Board of Directors meeting held on July 1, 2026 to partially amend the terms thereof, as set forth below.

1. Reason for the Amendment

The amendment is made in connection with a review of the persons to whom the Stock Acquisition Rights are to be allotted.

2. Details of the Amendment

- Outline of the Issuance of Stock Acquisition Rights

1. Number of Stock Acquisition Rights

Before Amendment	After Amendment
<u>1,176 rights</u> The total number of shares to be issued upon exercise of the Stock Acquisition Rights shall be <u>117,600 shares</u> of common stock of the Company. In the event that the number of shares to be issued upon exercise of the Stock Acquisition Rights is adjusted pursuant to 3. (1) below, the number shall be obtained by multiplying the number of shares granted after adjustment by the number of Stock Acquisition Rights.	<u>1,197 rights</u> The total number of shares to be issued upon exercise of the Stock Acquisition Rights shall be <u>119,700 shares</u> of common stock of the Company. In the event that the number of shares to be issued upon exercise of the Stock Acquisition Rights is adjusted pursuant to 3. (1) below, the number shall be obtained by multiplying the number of shares granted after adjustment by the number of Stock Acquisition Rights.

8. The Persons to whom and the Number of the Stock Acquisition Rights to be Allotted

Before Amendment	After Amendment
86 employees of the Company: 989 rights (98,900 shares)	86 employees of the Company: 989 rights (98,900 shares)
<u>17 employees of its subsidiaries: 187 rights (18,700 shares)</u>	<u>18 employees of its subsidiaries: 208 rights (20,800 shares)</u>

3. Full Text after the Amendment

The full text of “III. Outline of the Issuance of Stock Acquisition Rights” after the amendment is as follows:

III. Outline of the Issuance of Stock Acquisition Rights

1. Number of Stock Acquisition Rights

1,197 rights

The total number of shares to be issued upon exercise of the Stock Acquisition Rights shall be 119,700 shares of common stock of the Company. In the event that the number of shares to be issued upon exercise of the Stock Acquisition Rights is adjusted pursuant to 3(1) below, the number shall be obtained by multiplying the number of shares granted after adjustment by the number of Stock Acquisition Rights.

2. Amount to be paid in exchange for Stock Acquisition Rights

No consideration will be required in exchange for the stock acquisition rights. As the stock acquisition rights are issued as incentive compensation for the performance of duties, the fact that no monetary payment is required does not constitute a favorable issuance.

3. Details of Stock Acquisition Rights

(1) Class and number of shares to be issued upon exercise of the Stock Acquisition Rights

The number of shares to be issued upon exercise of each Stock Acquisition Right (hereinafter referred to as the “Number of Shares Granted”) shall be one hundred (100) shares of common stock of the Company.

The Number of Shares Granted shall be adjusted according to the following formula in the event that the Company conducts a stock split (including the gratis allotment of common stock of the Company; the same shall apply hereinafter) or a stock consolidation after the allotment date of the Stock Acquisition Rights. However, such adjustment shall be made only with respect to the number of shares underlying the Stock Acquisition Rights that have not been exercised at the time of such adjustment, and any fraction less than one share arising from the adjustment shall be rounded down.

Number of Shares Granted after adjustment =
Number of Shares Granted before adjustment $\times$ Ratio of stock split (or stock consolidation)

In addition, the Number of Shares Granted shall be adjusted appropriately to a reasonable extent if, after the allotment date of the Stock Acquisition Rights, the Company conducts a merger, company split, share exchange, or share issuance that require adjustment of the Number of Shares Granted.

(2) Value or calculation method of assets to be contributed upon exercise of Stock Acquisition Rights

The Exercise Price per share shall be 1 yen. The value of the assets to be contributed upon exercise of the Stock Acquisition Rights shall be the amount obtained by multiplying the Exercise Price by the Number of Shares Granted.

In addition, if the Stock Acquisition Right Holder is an employee, etc. of the Company or a subsidiary of the Company, the Company (or the relevant subsidiary) may receive or recover the amount of income tax, social insurance premiums, and any other withholding taxes required under applicable laws and regulations arising in connection with the exercise of the Stock Acquisition Rights, by deducting such amount from the salary of the Stock Acquisition Right Holder, by selling a portion of the shares acquired through the exercise on the market and applying the proceeds thereof, or by any other method deemed appropriate by the Company (or the relevant subsidiary).

In the event that the Company conducts a stock split or a stock consolidation after the allotment date of the Stock Acquisition Rights, the Exercise Price shall be adjusted according to the following formula, and any fraction less than one yen arising from the adjustment shall be rounded up.

Exercise Price after adjustment = Exercise Price before adjustment $\times$ 1 / Ratio of stock split (or stock consolidation)

In addition, the Number of Shares Granted shall be adjusted appropriately to a reasonable extent if, after the allotment date of the Stock Acquisition Rights, the Company conducts a merger, company split, share exchange, or share issuance that require adjustment of the Number of Shares Granted.

(3) Period during which the Stock Acquisition Rights are exercisable

The period during which the Stock Acquisition Rights are exercisable (hereinafter referred to as the "Exercise Period") is from August 1, 2027 to July 31, 2031.

(4) Matters concerning the capital and capital reserve to be increased

- (i) The amount of capital to be increased due to the issuance of shares upon exercise of the Stock Acquisition Rights shall be one-half of the maximum amount of increase in the capital, etc. to be calculated pursuant to Article 17, paragraph 1 of the Ordinance on

Accounting of Companies, with any amount less than one yen arising from the calculation to be rounded up.

- (ii) The amount of capital reserve to be increased in the event of issuance of shares upon exercise of Stock Acquisition Rights shall be the amount obtained by subtracting the amount of increase in capital as specified in (i) above from the maximum amount of increase in capital, etc. as stated in (i) above.

(5) Restriction on acquisition of Stock Acquisition Rights through transfer

Any acquisition of the Stock Acquisition Rights through transfer shall require approval by resolution of the Board of Directors of the Company.

(6) Conditions for exercising the Stock Acquisition Rights

I. Holders of the stock acquisition rights (hereinafter referred to as the "Stock Acquisition Right Holders") may exercise their rights within the following periods, up to the number obtained by multiplying the total number of stock acquisition rights allocated to them by the respective percentages listed below. (Any fractional right less than one shall be rounded up to the nearest whole unit.)

(a) From the date one year has passed since the allocation date until the date two years have passed: 10%

(b) From the date two years have passed since the allocation date until the date three years have passed: 20%

(c) From the date three years have passed since the allocation date until the date four years have passed: 60%

(d) From the date four years have passed since the allocation date until the expiration date of the exercise period: 100%

II. The Stock Acquisition Right Holder must, at the time of exercising the stock acquisition right, continue to hold a position as a director or employee of the Company or its subsidiaries (including individuals employed under various contract types who are substantially engaged in work equivalent to that of regular employees, hereinafter collectively referred to as the "Employee Status"). The exercise of the rights shall be permitted only if the holder still retains the Employee Status at the time of exercise and meets all other applicable conditions (including not being subject to any disqualifying conditions for exercise).

However, in cases such as resignation upon expiration of term, retirement due to age, or other reasons deemed legitimate by the Board of Directors, this requirement may be waived.

III. The exercise of stock acquisition rights by heirs of the Stock Acquisition Right Holders shall not be permitted.

IV. In the event that the exercise of stock acquisition rights would cause the total number of issued shares to exceed the authorized number of shares at that time, such rights may not be exercised.

V. Each Stock Acquisition Right may not be exercised for less than one Stock Acquisition Right.

VI. Any withholding tax incurred upon the exercise of the stock acquisition rights shall be processed in accordance with the method stipulated in item (2) above. For employees of overseas subsidiaries, local subsidiaries shall handle withholding tax in accordance with applicable laws and tax regulations of the respective jurisdictions (hereinafter referred to as "Local Regulations"). However, in the event that exercise of the stock acquisition rights is prohibited, restricted, or subject to filing obligations or other legal requirements under such Local Regulations (hereinafter collectively referred to as "Legal Obstacles"), and if Party A (the Company) deems such Legal Obstacles to be significant, Party A shall notify Party B (the Right Holder) accordingly. Upon such notification, Party B shall be deemed to have forfeited all unexercised stock acquisition rights as of the date of the notice.

4. Allotment date of Stock Acquisition Rights
July 31, 2026

5. Acquisition of Stock Acquisition Rights

- (1) In the event that the General Meeting of Shareholders (or the Board of Directors Resolution if no approval is required by the General Meeting of Shareholders) approves a merger agreement, a split agreement, a split plan, a share exchange agreement, a share delivery plan, or a share transfer plan and the Company becomes a dissolved company, a split company, or a wholly owned subsidiary, the Company may acquire all of the Stock Acquisition Rights without any charge upon the arrival of a date separately specified by its Board of Directors.
- (2) In the event that the exercise of the Stock Acquisition Rights becomes impossible pursuant to the provisions of 3(6) above prior to the exercise by the Stock Acquisition Rights holder, the Company may acquire the Stock Acquisition Rights without any charge upon the arrival of a date separately specified by its Board of Directors.

6. Handling of Stock Acquisition Rights upon the Act of Structural Reorganization

In the event that the Company conducts a merger (limited to the case where the Company is dissolved as a result of the merger), an absorption-type company split, an incorporation-type company split, a share exchange or a share transfer (hereinafter collectively referred to as "Act of Structural Reorganization"), the Stock Acquisition Rights of the Stock Company listed in Article 236(1)(viii)(a) to (e) of the Companies Act (hereinafter referred to as the "Reorganized Company") shall be delivered to the Stock Acquisition Rights holder on the effective date of the Act of Structural Reorganization in each case according to the following conditions. However, this shall apply only if it is explicitly

stipulated in the relevant absorption-type merger agreement, incorporation-type merger agreement, absorption-type company split agreement, incorporation-type company split plan, share exchange agreement, or share transfer plan that Stock Acquisition Rights of the Reorganized Company shall be delivered in accordance with the following conditions.

- (1) Number of Stock Acquisition Rights of the Reorganized Company to be delivered
The same as the number of Stock Acquisition Rights held by the Stock Acquisition Rights holder shall be delivered respectively.
- (2) Class of shares of the Reorganized Company to be issued upon exercise of Stock Acquisition Rights
Shares of common stock of the Reorganized Company shall be issued.
- (3) Number of shares of the Reorganized Company to be issued upon exercise of Stock Acquisition Rights
Shall be determined in accordance with 3(1) above based on the consideration of conditions of the Act of Structural Reorganization.
- (4) Amount of assets to be contributed upon exercise of Stock Acquisition Rights
Shall be determined, based on the consideration of conditions of the Acts of Structural Reorganization, by multiplying the amount obtained after the reorganization by adjusting the Exercise Price in accordance with 3(2) above by the number of shares of the Reorganized Company to be issued upon exercise of the Stock Acquisition Rights as determined in accordance with 6(3) above.
- (5) Period during which Stock Acquisition Rights are exercisable
The period shall be from the commencement date of the Exercise Period stipulated in 3(3) above, or the effective date of the Acts of Structural Reorganization, whichever is later, until the expiry date of the Exercise Period stipulated in 3(3) above.
- (6) Matters concerning the capital and capital reserve to be increased when shares are issued upon the exercise of Stock Acquisition Rights
To be determined in accordance with 3(4) above.
- (7) Restriction on acquisition of Stock Acquisition Rights through transfer
Any acquisition of the Stock Acquisition Rights through transfer shall require approval by resolution of the Board of Directors of the Reorganized Company.
- (8) Other conditions upon exercise of Stock Acquisition Rights
To be determined in accordance with 3(6) above.
- (9) Conditions and provisions for acquisition of Stock Acquisition Rights
To be determined in accordance with 5 above.
- (10) Other conditions shall be determined in accordance with the conditions of Reorganized Company.

7. Matters concerning certificates of Stock Acquisition Rights

The Company shall not issue certificates of the Stock Acquisition Rights.

8. The persons to whom and the number of the Stock Acquisition Rights to be allotted

86 employees of the Company : 989 rights (98,900 Shares)

18 employees of its subsidiaries : 208 rights (20,800 Shares)