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December 17, 2025

To whom it may concern

Company	S Science Company, Ltd.
Name	
(Ticker code: 5721 Standard Market of Tokyo Stock Exchange)	
Representative	Representative Director and President
	Mr. Kenko Hisanaga
Inquiry	General Manager of General Affairs Department
	Mr. Kunihiko Kosa (TEL: +81-3-3573-3721)

(Correction) Partial correction to "Explanation (Q&A) regarding the gratis allotment of stock acquisition rights (unlisted) to shareholders"

In response to requirements of relevant laws and regulations, we have made the following corrections to the "Explanation (Q&A) Regarding the Free Allotment of Stock Acquisition Rights (Unlisted) to Shareholders" published on December 15, 2025. The corrections are underlined.

Details

Explanation regarding the free allocation of stock acquisition rights (unlisted) to shareholders (Q&A)

(Omission)

【Before correction】

3. What is the free allocation of stock acquisition rights (unlisted) to shareholders?

The free allocation of stock acquisition rights (unlisted) to shareholders is one of the methods used by corporations to raise funds, in which stock acquisition rights for the purpose of common stock are allocated to shareholders. In this case, one Stock Acquisition Right will be allocated for each common share of the Company, and 2.5 common shares of the Company will be issued upon the exercise of one Stock Acquisition Right. The Company has set December 31, 2025 (Wednesday) as the record date for determining the shareholders to whom the Stock Acquisition Rights will be allocated, and will grant the Stock Acquisition Rights free of charge to shareholders as of the record date in proportion to the number of shares they hold. If the Stock Acquisition Rights are exercised during the exercise period and payment is received for the exercise price (the closing price of the Company's common stock on December 30, 2025 (Tuesday) multiplied by 0.5), the Company will issue common shares.

【After correction】

3. What is the free allocation of stock acquisition rights (unlisted) to shareholders?

The free allocation of stock acquisition rights (unlisted) to shareholders is one of the methods used by corporations to raise funds, in which stock acquisition rights for the purpose of common stock are allocated to shareholders. In this case, one Stock Acquisition Right will be allocated for each common share of the Company, and 2.5 common shares of the Company will be issued upon the exercise of one Stock Acquisition Right. The Company has set January 15, 2026 (Thursday) as the record date for determining the shareholders to whom the Stock Acquisition Rights will be allocated, and will grant the Stock Acquisition Rights free of charge to shareholders as of the record date in proportion to the number of shares they hold. If the Stock Acquisition Rights are exercised during the exercise period and payment is received for the exercise price (the closing price of the Company's common stock on January 13, 2026 (Tuesday) multiplied by 0.5), the Company will issue common shares.

(Omission)

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【Before correction】

8. At what point in time are shareholders eligible to exercise voting rights on the share allotment proposal at the extraordinary general meeting of shareholders?

The record date applies to shareholders as of December 31, 2025 (Wednesday), and shareholders who hold our common stock as of December 31, 2025 (Wednesday) will be required to exercise their voting rights at our extraordinary general meeting of shareholders to be held on February 17, 2026 (Tuesday).

Please note that the final trading date (last day for voting rights) for acquiring the Company's common shares in order to exercise voting rights at this Extraordinary General Meeting of Shareholders will be December 26, 2025 (Friday).

【After correction】

8. At what point in time are shareholders eligible to exercise voting rights on the share allotment proposal at the extraordinary general meeting of shareholders?

The record date applies to shareholders as of January 15, 2026 (Thursday), and shareholders who hold our common stock as of December 31, 2025 (Wednesday) will be required to exercise their voting rights at our extraordinary general meeting of shareholders to be held on February 27, 2026 (Friday).

Please note that the final trading date (last day for voting rights) for acquiring the Company's common shares in order to exercise voting rights at this Extraordinary General Meeting of Shareholders will be January 13, 2026 (Tuesday).

【Before correction】

9. Who is eligible for stock acquisition rights?

The shares will be allotted to all shareholders (all shareholders other than our company who are listed or recorded in the final shareholder register as of December 31, 2025 (Wednesday)) as of December 31, 2025 (Wednesday). Please note that the record date is December 31, 2025 (Wednesday).

In addition, no application procedures are required to receive the allocation of stock acquisition rights.

The stock acquisition rights will be automatically allocated to eligible shareholders, but no payment is required for the issuance of the stock acquisition rights.

Please note that the final trading date (last day for rights) for acquiring the Company's common shares in order to acquire the Stock Acquisition Rights will be December 26, 2025 (Friday).

【After correction】

9. Who is eligible for stock acquisition rights?

The shares will be allotted to all shareholders (all shareholders other than our company who are listed or recorded in the final shareholder register as of January 15, 2026 (Thursday)) as of January 15, 2026 (Thursday). Please note that the record date is January 15, 2026 (Thursday).

In addition, no application procedures are required to receive the allocation of stock acquisition rights.

The stock acquisition rights will be automatically allocated to eligible shareholders, but no payment is required for the issuance of the stock acquisition rights.

Please note that the final trading date (last day for rights) for acquiring the Company's common shares in order to acquire the Stock Acquisition Rights will be January 13, 2026 (Tuesday).

(Omission)

【Before correction】

12. Please explain the details of ex-rights for the Company's common stock resulting from the gratis allotment of stock acquisition rights.

The ex-rights date is December 29, 2025 (Monday). However, because the stock acquisition rights are unlisted stock acquisition rights, the Tokyo Stock Exchange will not adjust the base price related to the price limit due to the ex-rights date in accordance with the "Rules Regarding Bid and Price Limits." On the other hand, the share price of the Company's common stock may be subject to dilution as the issuance of the Stock Acquisition Rights will increase the number of potential latent shares.

【After correction】

12. Please explain the details of ex-rights for the Company's common stock resulting from the gratis allotment of stock acquisition rights.

The ex-rights date is January 14, 2026 (Wednesday). However, because the stock acquisition rights are unlisted stock acquisition rights, the Tokyo Stock Exchange will not adjust the base price related to the price limit due to the ex-rights date in accordance with the "Rules Regarding Bid and Price Limits." On the other hand, the share price of the Company's common stock may be subject to dilution as the issuance of the Stock Acquisition Rights will increase the number of potential latent shares.

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【Before correction】

14. From when can I exercise my rights?

The exercise period is from March 2, 2026 (Monday) to May 29, 2026 (Friday), and during this period, you can exercise your rights by following the prescribed procedures (see 21. "Please tell me the specific procedures for this matter" below).

Please note that during the exercise period of the Stock Acquisition Rights from mid-March to March 31, 2026 (Tuesday), there will be a suspension period for the exercise of the Stock Acquisition Rights due to the end of the fiscal year. During this period, the transfer agent will not process requests for the exercise of the Stock Acquisition Rights.

Please note that the period for accepting exercise requests at securities companies differs from this, so please be sure to inquire directly with your securities company regarding the period for accepting exercise requests and the exercise procedures.

【After correction】

14. From when can I exercise my rights?

The exercise period is from April 1, 2026 (Wednesday) to June 30, 2026 (Tuesday), and during this period, you can exercise your rights by following the prescribed procedures (see 21. "Please tell me the specific procedures for this matter" below).

Please note that the period for accepting exercise requests at securities companies differs from this, so please be sure to inquire directly with your securities company regarding the period for accepting exercise requests and the exercise procedures.

(Omission)

【Before correction】

21. Please tell me the specific procedures for this case.

The stock acquisition rights to be issued this time will be allotted to shareholders listed or recorded in the final shareholder register on the record date, December 31, 2025 (Wednesday), on the effective allotment date determined by the Company, without the shareholders being required to apply for the rights.

For details of the procedures required when requesting the exercise of stock acquisition rights, please refer to 22. "What options will stock acquisition right holders have after receiving the allocation of the stock acquisition rights?" below and also refer to the attached document to this Q&A for an overview ("The entire process from the free allocation of stock acquisition rights through a shareholder allocation to the exercise of the rights"). Regarding detailed procedures, a Shareholder Allotment Notice (tentative name) will be sent to shareholders who are eligible for the allotment of stock acquisition rights around February 17, 2026 (Tuesday).

【After correction】

21. Please tell me the specific procedures for this case.

The stock acquisition rights to be issued this time will be allotted to shareholders listed or recorded in the final shareholder register on the record date, January 15, 2026 (Thursday), on the effective allotment date determined by the Company, without the shareholders being required to apply for the rights.

For details of the procedures required when requesting the exercise of stock acquisition rights, please refer to 22. "What options will stock acquisition right holders have after receiving the allocation of the stock acquisition rights?" below and also refer to the attached document to this Q&A for an overview ("The entire process from the free allocation of stock acquisition rights through a shareholder allocation to the exercise of the rights"). Regarding detailed procedures, a Shareholder Allotment Notice (tentative name) will be sent to shareholders who are eligible for the allotment of stock acquisition rights around February 27, 2026 (Friday).

【Before correction】

22. What options are available to holders of stock acquisition rights after receiving the allotment of stock acquisition rights?

If the Stock Acquisition Rights are allocated, the holder of the Stock Acquisition Rights will have two main options, as listed below.

- ① Exercise the Stock Acquisition Rights
- ② Not exercise the Stock Acquisition Rights

If you select "① Exercise the Stock Acquisition Rights," please transfer the exercise price (the amount required to acquire one share is the closing price of our common stock on December 30, 2025 (Tuesday) multiplied by 0.5) to our deposit account at Sumitomo Mitsui Banking Corporation. (Note: Bank transfer fees will be borne by the shareholder. If the transferred amount is insufficient, the exercise request will be deemed incomplete and will be treated as not having been exercised.) After that, you will acquire the Company's common stock by going through the procedures described in 24. "How can I confirm the shares acquired through the exercise of the Stock Acquisition Rights?" below. Please refer to the Shareholder Allocation Notice (tentative name) sent by our company for the documents required for transferring the

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exercise fee for stock acquisition rights and requesting the agency for exercising stock acquisition rights.

If you select "(2) Not to Exercise the Stock Acquisition Rights," the stock acquisition rights will be forfeited (extinguished) and you will not be able to acquire the Company's common stock.

Please note that the above merely indicates the general options available to holders when the stock acquisition rights are allocated, and whether to exercise the stock acquisition rights or allow them to forfeit without exercising them is up to the holder's own investment decision.

The Company cannot provide any investment advice regarding the Stock Acquisition Rights. Therefore, shareholders are requested to make investment decisions regarding the stock acquisition rights at their own risk after referring to the "Notice Concerning the Free Issuance of Stock Acquisition Rights (Unlisted) through Shareholder Allotment" published by the Company today, as well as the Company's securities registration statement dated December 12, 2025 (Friday), which is available for public inspection on EDINET (<https://disclosure2.edinet-fsa.go.jp/>), and the prospectus that the Company will mail to all shareholders recorded in the final shareholder register as of December 31, 2025 (Wednesday) (scheduled to be sent around mid-February 2026).

【After correction】

22. What options are available to holders of stock acquisition rights after receiving the allotment of stock acquisition rights?

If the Stock Acquisition Rights are allocated, the holder of the Stock Acquisition Rights will have two main options, as listed below.

- ① Exercise the Stock Acquisition Rights
- ② Not exercise the Stock Acquisition Rights

If you select "(1) Exercise the Stock Acquisition Rights," please transfer the exercise price (the amount required to acquire one share is the closing price of our common stock on January 13, 2026 (Tuesday) multiplied by 0.5) to our deposit account at Sumitomo Mitsui Banking Corporation. (Note: Bank transfer fees will be borne by the shareholder. If the transferred amount is insufficient, the exercise request will be deemed incomplete and will be treated as not having been exercised.) After that, you will acquire the Company's common stock by going through the procedures described in 24. "How can I confirm the shares acquired through the exercise of the Stock Acquisition Rights?" below. Please refer to the Shareholder Allocation Notice (tentative name) sent by our company for the documents required for transferring the exercise fee for stock acquisition rights and requesting the agency for exercising stock acquisition rights.

If you select "(2) Not to Exercise the Stock Acquisition Rights," the stock acquisition rights will be forfeited (extinguished) and you will not be able to acquire the Company's common stock.

Please note that the above merely indicates the general options available to holders when the stock acquisition rights are allocated, and whether to exercise the stock acquisition rights or allow them to forfeit without exercising them is up to the holder's own investment decision.

The Company cannot provide any investment advice regarding the Stock Acquisition Rights. Therefore, shareholders are requested to make investment decisions regarding the stock acquisition rights at their own risk after referring to the "Notice Concerning the Free Issuance of Stock Acquisition Rights (Unlisted) through Shareholder Allotment" published by the Company today, as well as the Company's securities registration statement dated December 15, 2025 (Monday), which is available for public inspection on EDINET (<https://disclosure2.edinet-fsa.go.jp/>), and the prospectus that the Company will mail to all shareholders recorded in the final shareholder register as of January 15, 2026 (Thursday) (scheduled to be sent around early-March 2026).

【Before correction】

23. When will the exercise procedures for the Stock Acquisition Rights be completed?

In principle, the exercise procedure for the Stock Acquisition Rights will be completed when the exercise request form arrives at and is accepted at the exercise request acceptance location designated by the Company by business hours on May 29, 2026 (Friday) at the latest, and payment of the exercise price is confirmed by the designated financial institution.

【After correction】

23. When will the exercise procedures for the Stock Acquisition Rights be completed?

In principle, the exercise procedure for the Stock Acquisition Rights will be completed when the exercise request form arrives at and is accepted at the exercise request acceptance location designated by the Company by business hours on June 30, 2026 (Tuesday) at the latest, and payment of the exercise price is confirmed by the designated financial institution.

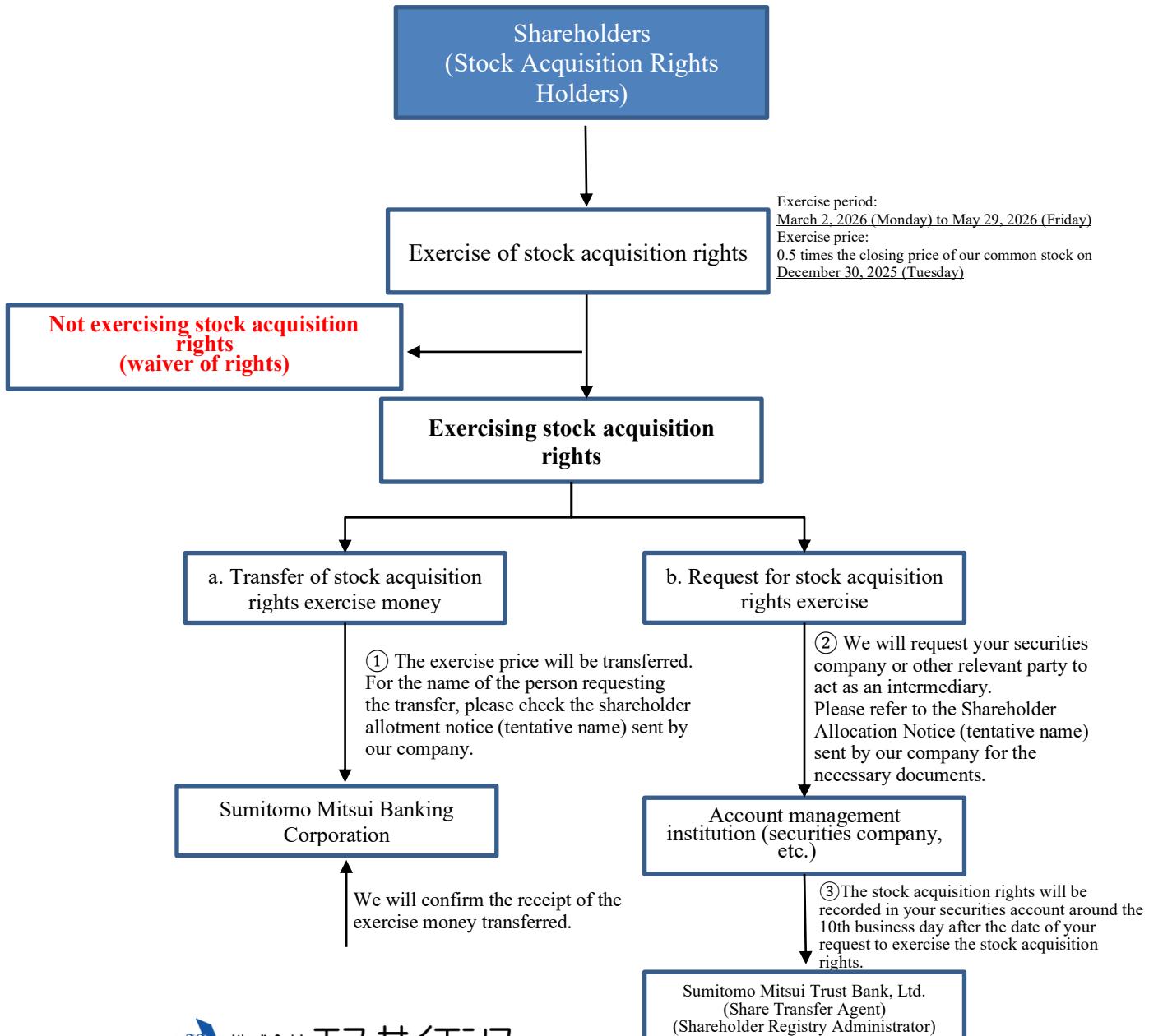
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The entire process from the free allocation of stock acquisition rights through shareholder allotment to the exercise of the rights

【Before correction】

The shareholder allotment will provide one stock acquisition right (unlisted) per share free of charge to all shareholders recorded in the final shareholder register as of December 31, 2025 (Wednesday). Shareholders who wish to exercise the stock acquisition rights will need to follow the procedures in the flow below, "a. Transfer of stock acquisition right exercise money" and "b. Request for stock acquisition right exercise agency." However, the exercise of rights is at the discretion of the allotted shareholders and will not be compulsory. (Note) When one stock acquisition right is exercised, 2.5 shares of the Company's common stock will be issued.



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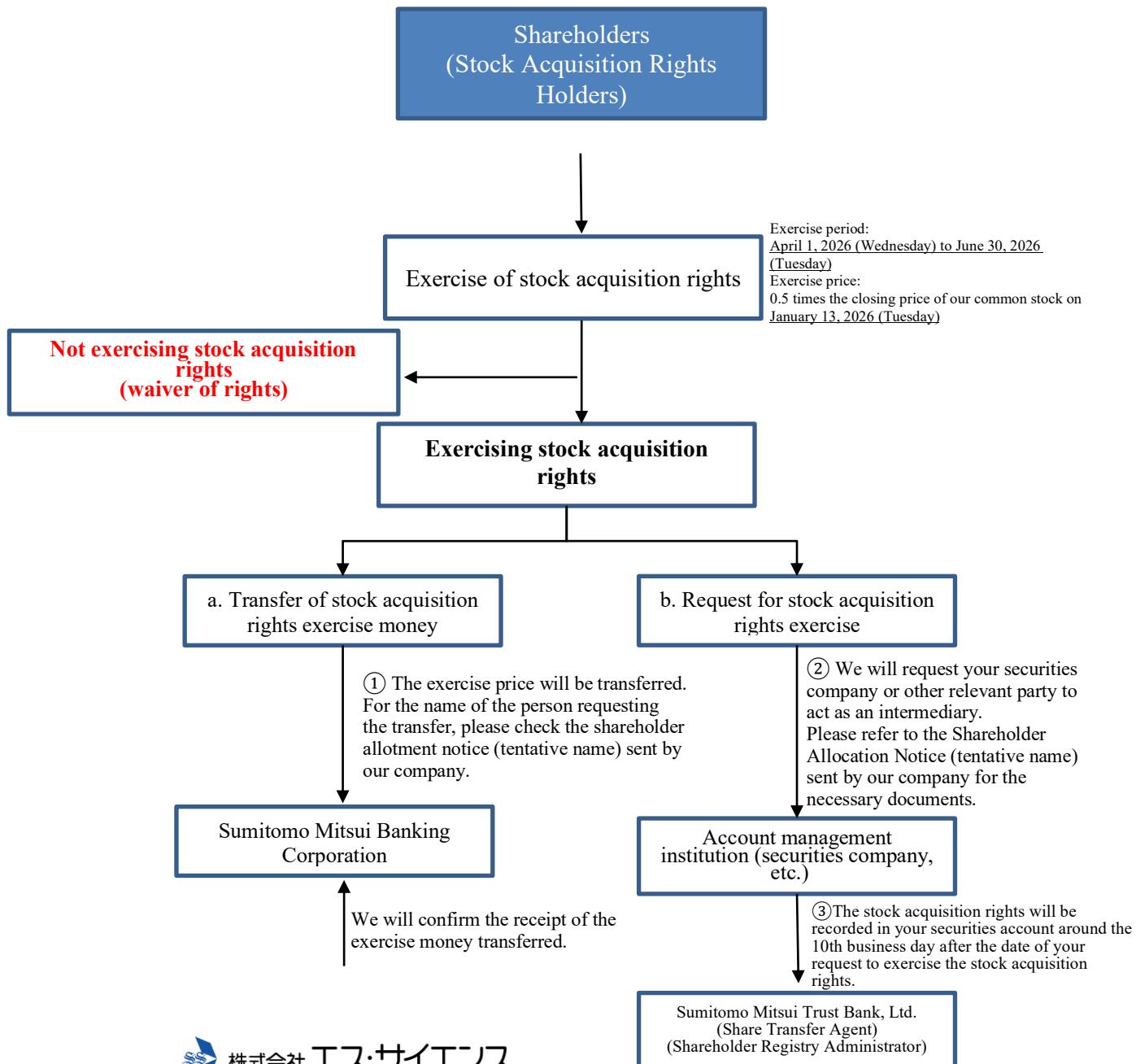
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The shareholder allotment will provide one stock acquisition right (unlisted) per share free of charge to all shareholders recorded in the final shareholder register as of January 15, 2026 (Thursday). Shareholders who wish to exercise the stock acquisition rights will need to follow the procedures in the flow below, "a. Transfer of stock acquisition right exercise money" and "b. Request for stock acquisition right exercise agency." However, the exercise of rights is at the discretion of the allotted shareholders and will not be compulsory. (Note) When one stock acquisition right is exercised, 2.5 shares of the Company's common stock will be issued.



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