



July 24, 2024

SMS Co., Ltd.

(Company Code: 2175, TSE Prime Market)

<https://www.bm-sms.co.jp/en/>

<PRESS RELEASE>

**Notice regarding Determination of Details of Issuance of Paid-in Stock Options (The 20th Stock Acquisition Rights) with Performance Conditions**

SMS Co., Ltd. (the “Company”) hereby announces that it finalized the undetermined items of the 20th Stock Acquisition Rights (the “Stock Acquisition Rights”) with performance conditions to be issued to the directors and employees of the Company in accordance with the board of directors’ resolution of July 8, 2024.

**1. Allottees of Stock Acquisition Rights and number thereof, and number of Stock Acquisition Rights to be allotted**

Directors and employees of the Company, totaling 35 persons, and a total of 2,310 Stock Acquisition Rights.

**2. Total number of Stock Acquisition Rights**

2,310 units

**3. Class and number of shares underlying Stock Acquisition Rights**

The number of shares underlying Stock Acquisition Rights shall be 231,000 shares of the Company’s common stock.

For reference:

“Notice regarding Issuance of Paid-in Stock Options (The 20th Stock Acquisition Rights) with Performance Conditions” released on July 8, 2024.