

June 19, 2025

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## Announcement Regarding Partial Changes to the Shareholder Benefit Program

POLA ORBIS HOLDINGS INC. (the “Company”) announces that, at a meeting of the Board of Directors on June 19, 2025, the Company resolved to make partial changes to the shareholder benefit program starting from the record date for shareholder benefits at the end of December 2026. The details are as outlined below.

### 1. Reason for the changes

The Company offers a shareholder benefit program to show appreciation for the ongoing support of its shareholders, as well as to encourage them to try the products and services of the POLA ORBIS Group (the “Group”) and to deepen their understanding of the Group’s business activities.

The Company’s shareholder benefit program allows shareholders to exchange points, awarded according to the number of shares held and the years of ownership, for the Group’s products and services of their choice from the list of shareholder benefit.

The Company has decided to make partial changes to its shareholder benefit program with the aim of encouraging shareholders to continue holding Company shares over the medium to long term. The Company believes that having shareholders hold its shares over the medium to long term and become greater fans of the Group will lead to the enhancement of the Company’s corporate value. As such, the Company will strive to operate an attractive shareholder benefit program that allows shareholders to try the Group’s products and services.

### 2. Details of the changes

\*The changes are underlined.

	Current	Post-change
Record date	December 31	December 31
Eligible shareholders	Shareholders who hold at least one unit (100 shares) recorded in the Company’s shareholder register as of December 31 of each year	<u>Shareholders who hold at least one unit (100 shares) recorded in the Company’s shareholder register as of December 31 of each year, and have held at least one unit (100</u>

		<u>shares) on an ongoing basis since December 31 of the previous year (*1)</u>
Benefit details	Points (one point is equivalent to ¥100) will be awarded according to the number of shares held and the years of ownership. Shareholders may exchange points for the Group's products and services of their choice from the list of shareholder benefit in accordance with the number of points held.	Points (one point is equivalent to ¥100) will be awarded according to the number of shares held and the years of ownership. Shareholders may exchange points for the Group's products and services of their choice from the list of shareholder benefit in accordance with the number of points held.
Loyalty points	An additional 20 points will be awarded for ownership of at least three years. (*2)	An additional 20 points will be awarded for ownership of at least three years. (*2) <u>After at least five years of ownership, five points will be awarded for each five-year milestone.</u>

\*1 As a specific example, for shareholders eligible to receive shareholder benefits for the fiscal year ending December 31, 2026 (applications are scheduled to begin in March 2027), shareholders who are listed or recorded as holding at least 100 shares under the same shareholder number in the Company's shareholder register as of December 31, 2025, June 30, 2026, and December 31, 2026 (record dates).

\*2 As previously, the ownership period will be counted as one year for each record date at December 31 of each year. No changes will be made to the benefit points table.

Number of shares held/Years of ownership	Less than three years	Three years or more
100 to 399 shares	15 points	35 points
400 to 1,199 shares	60 points	80 points
1,200 to 1,999 shares	80 points	100 points
2,000 shares or more	100 points	120 points

### 3. Timing of the changes

The revised program will apply from the shareholder benefits for the fiscal year ending December 31, 2026 (applications are scheduled to begin in March 2027). The current program will apply to the shareholder benefits for the fiscal year ending December 31, 2025 (applications are scheduled to begin in March 2026).