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(Securities code: 9948; TSE Prime
Market and SSE)
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Notice concerning Changes and Enhancements of Shareholder Benefit Program

ARCS COMPANY,LIMITED (hereinafter referred to as the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to change its shareholder benefit program. The details are described below.

1. Reason for changes to shareholder benefit program

The Company has been offering a shareholder benefit program since 2003 as a token of its appreciation for the continuous support of its shareholders.

The Company has decided to revise and enhance this program to encourage more shareholders to hold the Company’s shares for a long period of time continuously.

2. Details of changes and enhancements of shareholder benefit program

(1) Shareholder benefits for shareholders as of the record date of February 28, 2026

Shareholders as of the record date of February 28, 2026 will continue to be granted shareholder benefits under the current benefit program with the exception of the partial changes listed below.

<Changes>

Due to the manufacturer discontinuing the 250g can of apple juice, it will be replaced with a successor product in a 190g can, starting with shipments scheduled for the end of July 2026 (based on the record date of February 28, 2026).

Shareholding period	Number of Shares Held as of Record Date In February	【Shareholder benefits 1】 Please select one item				【Shareholder benefits 2】
		ARCS GROUP Gift Coupon	Canned apple juice	Apples from Aomori Prefecture	VJA Gift Card	Catalog Gift
—	100～499 shares	2,000 yen	One carton of juice (190g ×30 cans)	About 3 kg (7 to10 apples)	2,000 yen	
—	500～999 shares	3,000 yen	Two cartons of juice (190g ×60 cans)	About 5 kg (14 to 18 apples)	3,000 yen	
—	1,000～4,999 shares	4,000 yen	Two cartons of juice (190g ×60 cans)	About 5 kg (14 to 18 apples)	4,000 yen	Worth 3,000 yen
—	5,000 shares～	5,000 yen	Two cartons of juice (190g ×60 cans)	About 10 kg (28 to 36 apples)	5,000 yen	Worth 3,500 yen

(2) Shareholder benefits for shareholders as of the record date of February 28, 2027

<Changes and Enhancements>

- ① The shareholders eligible for the shareholder benefit program will be those who are recorded in the Company's shareholder register and hold 100 shares or more with a shareholding period of one year or more as of the record date of February each year.
"A shareholding period of one year or more" refers to a case where a shareholder is recorded with the same shareholder number in the Company's shareholder register three times or more consecutively as of the end of February and as of the end of August of each year and holds 100 shares or more each time.
- ② Regarding VJA Gift Cards, the amount will be increased by ¥1,000 for each corresponding number of shares held.
- ③ Regarding ARCS GROUP Gift Coupon, the amount will be increased by ¥2,000 for each corresponding number of shares held.
- ④ The catalog gift offered to shareholders holding 1,000 or more shares will be discontinued. Instead, shareholders with 1,000 to 4,999 shares will receive 3,000 yen of VJA Gift Card, and those with 5,000 or more shares will receive 4,000 yen of VJA Gift Card. These gift cards will be presented in addition to the existing selection of shareholder benefits.
However, for shareholders who select ARCS GROUP Gift Coupon, shareholders with 1,000 to 4,999 shares will receive additional 3,000 yen of ARCS GROUP Gift Coupon, and those with 5,000 or more shares will receive additional 4,000 yen of ARCS GROUP Gift Coupon.

Shareholding Period ※ 1	Number of Shares Held as of Record Date In February ※ 2	Please select one item			
		ARCS GROUP Gift Coupon	Canned Apple juice	Apples from Aomori prefecture	VJA Gift Card
<u>1 year or longer</u>	100～ 499 shares	<u>4,000 yen</u>	One carton of juice (190g×30 cans)	About 3 kg (7 to 10 apples)	<u>3,000 yen</u>
<u>1 year or longer</u>	500～ 999 shares	<u>5,000 yen</u>	Two cartons of juice (190g×60 cans)	About 3 kg (14 to 18 apples)	<u>4,000 yen</u>
<u>1 year or longer</u>	1,000～ 4,999 shares	<u>9,000 yen</u>	Two cartons of juice (190g×60 cans) and <u>3,000 yen of VJA Gift Card</u>	About 5 kg (14 to 18 apples) and <u>3,000 yen of VJA Gift Card</u>	<u>8,000 yen</u>
<u>1 year or longer</u>	5,000 shares ～	<u>11,000 yen</u>	Two cartons of juice (190g×60 cans) and <u>3,000 yen of VJA Gift Card</u>	About 10 kg (28 to 36 apples) and <u>3,000 yen of VJA Gift Card</u>	<u>10,000 yen</u>

※ 1 Specific example of “A shareholding period of one year or more” is shown below.

<Example>

Shareholders eligible for the shareholder benefit program as of the record date of February 28, 2027 need to be recorded in the Company’s shareholder register and hold 100 shares or more as of the record date of February 28, 2026, August 31, 2026 and February 28, 2027 with the same shareholder number.

※ 2 “Number of Shares Held” for the shareholder benefit program refers to the lowest number of shares held among the last three shareholder registry records including the record date, within a continuous holding period of one year or longer.

<Example>

In the Company's shareholder registry, if a shareholder with the same shareholder number was recorded as holding 1,000 shares on February 28, 2026, 100 shares on August 31, 2026, and 1,000 shares on February 28, 2027, then the shareholder benefit scheduled to be sent out in late July 2027 (based on the record date of February 28, 2027) will be granted based on the 100-499 share tier.

3. Change date

The above-described change will take effect on the record date of February 28, 2027.

Shareholder benefits for shareholders as of the record date of February 28, 2026 will continue under the current benefit program with the exception of the partial changes.

4. Other information

For detailed information regarding the shipment of the shareholder benefits and related matters, please refer to our company website. The update will be posted on or after September 17, 2025.

<https://www.arcs-g.co.jp/ir/benefit/index.html>