



December 15, 2025

To whom it may concern:

Company name	Kitanotatsujin Corporation
Representative	Katsuhisa Kinoshita Representative Director & President Stock code: 2930 Prime Market, Tokyo Stock Exchange SAPPORO SECURITIES EXCHANGE
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Notice of Change in Shareholder Benefit Program (Enhancement)

Kitanotatsujin Corporation (the “Company”) hereby announces that at a Board of Directors’ Meeting held on December 15, 2025, it has resolved to change the shareholder benefit program for the fiscal year ending February 28, 2026, as described below.

(1) Reasons for change

The Company has introduced a shareholder benefit program to thank our shareholders for their ongoing support and deepen their understanding of the Company’s business. As a result, many shareholders, exceeding 100,000 as of the end of February 2025, kindly support the Company.

In order to promote “unifying shareholders and consumers” to further raise the attractiveness of investing in shares of the Company and make a greater number of our shareholders fans of the Company’s products, the Company has decided to change and enhance the shareholder benefit program in light of opinions received about the shareholder benefit program and requests found in the shareholder questionnaire survey.

Specifically, we will provide “YOIPEEL” to all shareholders who hold at least one unit (100 shares), regardless of the number of years of continuous holding. “YOIPEEL,” a soft peeling booster serum, is developed to be our next-generation flagship product and scheduled to launch in the summer of 2026. Under the shareholder benefit program, we will offer this new product prior to its general release.

In addition, the Company will provide two vouchers worth 3,000 yen each, usable on the online store exclusively for our shareholders that sells products under our brand “J NORTH FARM” to those who have continuously held at least one unit (100 shares) for one year or longer, and one voucher worth 3,000 yen to those who have held at least one unit (100 shares) for less than one year. This aims to promote “unifying shareholders and consumers” by increasing opportunities to try the Company’s products by actually purchasing them.

Based on the above, the shareholder benefit yield for continuous holding of one year or longer will be 100.5% and that for continuous holding of less than one year will be 78.0%*.

* In the case where one unit (100 shares) is held, based on the closing share price of 133 yen on December 12, 2025.

(2) Details of change

<Before the change>

Record date	Number of shares held	Number of years of continuous holding	Details of benefits
End of February	At least one unit (100 shares)	None	(1) <u>One package of “LID KIRARA” eyelid beauty gel (10 g, approx. one month of use), retail price: ¥4,864 (tax incl.)</u> (2) One voucher worth <u>1,000 yen</u>
		One year or longer	(1) <u>One package of “LID KIRARA” eyelid beauty gel (10 g, approx. one month of use), retail price: ¥4,864 (tax incl.)</u> (2) Two vouchers worth <u>1,000 yen each</u>

<After the change>

Record date	Number of shares held	Number of years of continuous holding	Details of benefits
End of February	At least one unit (100 shares)	None	(1) <u>One package of “YOIPEEL” soft peeling booster serum, retail price: ¥7,370 (tax incl.)</u> (2) One voucher worth <u>3,000 yen</u>
		One year or longer	(1) <u>One package of “YOIPEEL” soft peeling booster serum, retail price: ¥7,370 (tax incl.)</u> (2) Two vouchers worth <u>3,000 yen each</u>

- Notes 1. Shareholders with a continuous holding period of one year or longer refers to those who are listed or recorded in the shareholder register as of the end of February and the end of August every year with the same shareholder number for three consecutive times, and hold at least one unit (100 shares) on all of said record dates.
2. Please note that in the case of use of a share lending service, inheritance, donation, changes in your securities company, and repurchase after selling all shares held, the shareholder number may change and lose its continuity. Please contact your securities company if your shareholder number has changed.
3. The vouchers can only be used for our products with a price of 3,300 yen or more (tax included) under our brand “J NORTH FARM” (excluding some products) on the online store exclusively for our shareholders.
4. The vouchers cannot be used for a subscription course for which you have already applied.
5. One voucher can be used for the purchase of one product.
6. Multiple vouchers cannot be used at the same time. Please note that if you have more than one voucher, you are required to use only one voucher per purchase.
7. The vouchers are expected to be used from the date of delivery until December 31, 2026. This period may be subject to change.

Overview of the product to be provided as shareholder benefit

“YOIPEEL” soft peeling booster serum

Retail price: ¥7,370 (tax included)

“YOIPEEL” is a peeling booster serum that facilitates the penetration of skincare products applied afterward, without removing or rinsing. Once applied, it gently softens old dead skin cells accumulated on the skin surface, helping restore the skin’s natural turnover.

Unlike general chemical peeling treatments in cosmetic medicine, “YOIPEEL” contains peeling ingredients that are gentle to the skin, making it suitable for everyday skincare use on delicate skin after cleansing for all skin types, including sensitive skin.

We would like to offer shareholders an exclusive opportunity to try the product ahead of its release scheduled in the summer of 2026.



* Image is for illustrative purpose only

(3) Timing of change

The new program will be applied to shareholders who are listed or recorded in the shareholder register as of the end of February 2026 and hold at least one unit (100 shares). The number of years of continuous holding will be determined retrospectively from the end of February 2026 (record date).

(4) Timing of delivery

This has not yet been determined and we will make an announcement once finalized. Also, details of how to use the vouchers will be announced once finalized.

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