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FOR IMMEDIATE RELEASE

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Stock Listing: Stock Code 3010,
Tokyo Stock Exchange Standard
Market
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Polaris Expands Shareholder Benefit Program

Polaris Holdings Co., Ltd. has resolved to expand its shareholder benefit program applicable to shareholders as of March 31, 2026. The revision forms part of the Company's ongoing efforts to enhance shareholder returns, broaden its investor base, and promote stable, long-term shareholding, thereby supporting sustainable growth in corporate value.

1. Purpose of the Expansion of the Shareholder Benefit Program

The Company's shareholder benefit program is designed to express appreciation for the continued support of our shareholders and to encourage a deeper understanding of the Group's business using both our facilities and services. The program also aims to enhance the attractiveness of investing in the Company's shares and to promote long-term shareholding.

With the objective of providing more shareholders with opportunities to stay at hotels operated by the Group, the Company has resolved to revise and expand its shareholder benefit program.

2. Key Revisions to the Shareholder Benefit Program

The key revisions to the shareholder benefit program are as follows: (i) a reduction in the minimum shareholding requirement for eligibility, and (ii) an increase in benefit amounts at certain shareholding levels.

Under the current program, shareholders listed or recorded in the shareholder register as of March 31 who hold at least 3,000 shares are eligible to receive accommodation vouchers (JPY 2,000 vouchers) for use at hotels operated by the Group in Japan, with the number granted according to the number of shares held. With this revision, the minimum shareholding requirement will be lowered to 500 shares, and the value of vouchers granted at certain shareholding levels will be increased.

Details of the benefit amounts before and after the revision are provided below.

The accommodation vouchers may be used at hotels operated by the Group in Japan. For further details regarding eligible facilities and other terms of the shareholder benefit program, please refer to the Company's website:

https://www.polaris-holdings.com/ir-kabunushi_yutai/

Benefit Amount by Number of Shares Held

[Before Revision]

| Number of Shares Held | Benefit Amount (Accommodation Vouchers) |
|-----------------------|--|
| 3,000 – 3,999 | JPY 2,000 |
| 4,000 – 4,999 | JPY 4,000 |
| 5,000 – 9,999 | JPY 10,000 |
| 10,000 – 49,999 | JPY 40,000 |
| 50,000 – 99,999 | JPY 50,000 |
| 100,000 or more | JPY 60,000 |

[After Revision]

| Number of Shares Held | Benefit Amount (Accommodation Vouchers) |
|-----------------------|--|
| 500 – 999 | JPY 2,000 |
| 1,000 – 1,999 | JPY 4,000 |
| 2,000 – 3,999 | JPY 6,000 |
| 4,000 – 4,999 | JPY 8,000 |
| 5,000 – 5,999 | JPY 10,000 |
| 6,000 – 9,999 | JPY 12,000 |
| 10,000 – 49,999 | JPY 40,000 |
| 50,000 – 99,999 | JPY 50,000 |
| 100,000 or more | JPY 60,000 |

3. Timing of the Expansion

The revised shareholder benefit program will apply to shareholders listed or recorded in the Company's shareholder register as of March 31, 2026. The accommodation vouchers are scheduled to be dispatched in early July 2026.

NOTE: This is an English translation summary of the Company's announcement in Japanese. No assurances or warranties are given for completeness or accuracy of this English translation summary.