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Sep 19, 2025

For Immediate Release

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Notice Regarding the Implementation of Shareholder Benefits for the Fiscal Year Ending December 31, 2025

CERES INC. (the “Company”) hereby announces that at a meeting of its Board of Directors held on September 19, 2025, it resolved to implement a shareholder benefits program for shareholders of record as of the end of the fiscal year ending December 31, 2025, as outlined below.

1. Purpose of the shareholder benefits program

The Company recognizes the continuous enhancement of corporate value and the return of profits to shareholders as important management priorities. The shareholder benefits program is intended to deepen shareholders’ understanding of the Company’s business by providing opportunities to experience the services offered by the Ceres Group.

2. Overview of the shareholder benefits program

(1) Eligible shareholders

Shareholders who are listed in the shareholder registry as of the end of December 2025, holding one unit (100 shares) or more of the Company’s stock, and who have opened an account in their own name with “CoinTrade,” a cryptocurrency exchange operated by Mercury Inc., a consolidated subsidiary of the Company, shall be eligible.

(2) Details of the shareholder benefits program

Eligible shareholders will receive cryptocurrency as follows:

Shareholding	Record Date	Details of Cryptocurrency Granted
100 shares or more but less than 300 shares	End of December 2025	Ethereum (ETH) equivalent to ¥2,500 and Zipangcoin (ZPG) equivalent to ¥2,500 Total equivalent of ¥5,000
300 shares or more	End of December 2025	Ethereum (ETH) equivalent to ¥10,000 and Zipangcoin (ZPG) equivalent to ¥10,000 Total equivalent of ¥20,000

* The amount of cryptocurrency granted will be calculated based on the market price as of 7:00 a.m. on January 1, 2026. The value in JPY at the time of receipt may fluctuate depending on market conditions.

(3) Procedures for receiving benefits

A notice regarding the receipt of benefits will be enclosed with the “Notice of Resolutions of the Annual General Meeting of Shareholders,” scheduled to be sent in late March 2026 following the Annual General Meeting of Shareholders. The cryptocurrency will be deposited into the shareholder’s account with “CoinTrade.”

Important notes regarding receipt of benefits:

- Shareholders without an account must complete account opening and application procedures for receipt of benefits by September 30, 2026.
- In consideration of the characteristics of cryptocurrency and to ensure long-term safety, accounts cannot be opened by persons under 18 years of age or those 80 years of age or older.
- Benefits can only be received by the shareholder; accounts under the names of family members or others are not eligible. Account information registered with “CoinTrade” must match shareholder information; otherwise, such benefits will not be granted.
- Cryptocurrency granted under this program will be credited with the default setting of enrollment in either the staking^{*1} (CoinTrade Stake) or lending^{*2} (CoinTrade Lending) service. Shareholders may change or cancel these settings after receipt.

*1: Staking refers to the mechanism whereby holders of cryptocurrency deposit their assets for a certain period of time to participate in the operation of the network (such as transaction validation and approval) and, in return, receive rewards. It is similar to earning interest on bank deposits, but applies to cryptocurrencies, and the amount of rewards fluctuates depending on network conditions. At Mercury, this service is offered under the name “CoinTrade Stake.”

*2: Lending refers to the mechanism whereby customers lend their cryptocurrency holdings to Mercury for a certain period of time and, in return, receive rewards based on the type and quantity of the cryptocurrency. At Mercury, this service is offered under the name “CoinTrade Lending.”

[Account opening procedures]

Mercury Inc. – “Account Opening Process (Individual Customers)”

<https://coin-trade.cc/docs/beginner/>

(4) Timing of granting shareholder benefits

The deposit of cryptocurrency into shareholders’ “CoinTrade” accounts is scheduled to take place from mid-May to mid-October. For detailed information on the schedule, please refer to the guidance enclosed with the “Notice of Resolutions of the Annual General Meeting of Shareholders.”

3. About the cryptocurrency exchange “CoinTrade”

“CoinTrade” is a cryptocurrency exchange operated by Mercury Inc., a consolidated subsidiary of the Company. In addition to providing trading services for major cryptocurrencies, it is characterized by a strong focus on asset utilization services such as staking and lending. These services not only allow users to realize gains through trading, but also enable them to generate stable returns by making effective use of their holdings, thereby providing new investment opportunities.

Furthermore, “CoinTrade” continuously works to enhance user convenience through initiatives such as recurring purchase programs and the expansion of supported cryptocurrencies, with the aim of becoming a comprehensive platform for cryptocurrency management. Going forward, “CoinTrade” will continue to operate with an emphasis on safety and transparency, while developing an environment in which cryptocurrencies can be widely used as a new asset class.

[Overview of the Operating Company of “CoinTrade”]

Mercury Inc. (a wholly owned subsidiary of Ceres Inc.)

Registered Crypto Asset Exchange Service Provider: Kanto Local Finance Bureau Director (No. 00025)

4. Cryptocurrencies granted under the shareholder benefits program

(1) Ethereum (ETH)

Ethereum is the world's second-largest cryptocurrency by market capitalization after Bitcoin (BTC)* and reached a new all-time high in August 2025, attracting global attention. A key feature of Ethereum is its "smart contract" functionality, which enables contract or transaction conditions to be programmed and executed automatically. This capability has established Ethereum as the foundation for decentralized applications (DApps) worldwide.

In September 2022, Ethereum transitioned from the energy-intensive Proof of Work (PoW) consensus mechanism to the more energy-efficient Proof of Stake (PoS) mechanism, enabling holders to participate in network maintenance by depositing their assets and receiving rewards in return. Shareholders receiving Ethereum under the shareholder benefits program may also use "CoinTrade Stake" to participate in network operations and earn rewards.

*As of September 19, 2025

Annualized rate under "CoinTrade Stake"

Cryptocurrency	Maximum Annual Rate*	Notes
 Ethereum (ETH)	2.5%	Approximately three days are required before assets are returned after completion of the staking period.

* The maximum annual rate may fluctuate depending on network conditions. The rate indicated above represents the actual value as of September 2025 and does not constitute a guarantee of the stated annual rate.

(2) Zipangcoin (ZPG)

Zipangcoin is a cryptocurrency issued by Mitsui & Co. Digital Commodities Ltd., designed to be linked to the price of gold. Unlike traditional gold investments, it does not involve storage costs or management burdens, allowing individual investors to easily hold an asset backed by the value of gold. By utilizing "CoinTrade Lending," shareholders can potentially earn returns while gaining exposure to movements in the price of gold.

Annualized rate under "CoinTrade Lending"

Cryptocurrency	Lending Annual Rate*	Features
 Zipangcoin (ZPG)	0.1%	Rate generally tracks the price of gold.

* The lending annual rate may fluctuate depending on market conditions. The rate shown above represents the actual value as of September 2025 and does not constitute a guarantee of the stated annual rate.

The Company will continue to consider comprehensive measures for shareholder returns, aiming to provide sustainable and stable profit distributions. We remain deeply grateful for the continued support of our shareholders and are committed to further enhancing corporate value.

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