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Aug 24, 2026

For Immediate Release

Company name	CERES INC.
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Notice Regarding the Implementation of Shareholder Benefits for the Fiscal Year Ending December 31, 2026

CERES INC. (the "Company") hereby announces that at a meeting of its Board of Directors held on August 24, 2026, it resolved to implement a shareholder benefits program for shareholders of record as of the end of the fiscal year ending December 31, 2026, 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 2026, 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 2026	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 2026	Ethereum (ETH) equivalent to ¥10,000 and Zipangcoin (ZPG) equivalent to ¥10,000 **Total equivalent of ¥20,000**

(3) Procedures for receiving benefits

A notice regarding how to apply for the shareholder benefits will be enclosed with the "Notice of Resolutions of the Annual General Meeting of Shareholders," scheduled to be sent following the Annual General Meeting of Shareholders to be held in late March 2027. The cryptocurrency will be credited to the shareholder's "CoinTrade" account.

Important notes regarding receipt of benefits:

- Shareholders who do not have a "CoinTrade" account must open an account and apply for the shareholder benefits by September 30, 2027.
- In consideration of the characteristics of crypto assets and to ensure the long-term safety of all parties involved, "CoinTrade" accounts cannot be opened by persons under 18 years of age or 80 years of age or older.
- The shareholder benefits may only be received by the shareholder. Accounts held in the names of family members or other third parties are not eligible. The shareholder information will be matched against the account information registered with "CoinTrade," and shareholders whose information does not match will not be eligible to receive the benefits.
- The amount of crypto assets to be granted will be determined based on the market prices as of 7:00 a.m. on January 1, 2027. As crypto asset prices fluctuate, the JPY-equivalent value at the time of receipt may differ from the value at the time the amount is determined.
- Crypto assets granted under this shareholder benefits program will be credited with enrollment in either the "CoinTrade" staking*1 or lending*2 service selected by default, and asset management will begin automatically. Shareholders who do not wish to use these services may change or cancel the settings after receiving the crypto assets.

*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

Cryptocurrency is scheduled to be credited to shareholders' "CoinTrade" accounts from May to October 2027. 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 continues to attract significant attention worldwide. 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 August 24, 2026

Annualized rate under "CoinTrade Stake"

Cryptocurrency	Maximum Annual Rate*
Ethereum (ETH)	2.3%

* The maximum annual rate may fluctuate depending on network conditions. The rate indicated above represents the actual value as of August 2026 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*
Zipangcoin (ZPG)	0.1%

* The lending annual rate may fluctuate depending on market conditions. The rate shown above represents the actual value as of August 2026 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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