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July 16, 2026

Company name:	Tomoku Co., Ltd.
Name of representative:	Terutaka Fukazawa, Representative Director, President & COO (Securities code: 3946, TSE Prime Market)
Inquiries:	Yoshito Yamaguchi, Director, Senior Managing Executive Officer, CFO and CLO (Telephone: +81-3-3213-6811)

Notice Concerning Establishment of New Shareholder Benefits Program and Special Commemorative Benefit

Tomoku Co., Ltd. (the "Company") hereby announces that it has decided, at a meeting of the Board of Directors held on July 16, 2026, to establish a new shareholder benefits program. The Company also announces that it has decided to offer a special commemorative benefit.

1. Purpose of introducing a shareholder benefits program

The Company has provided shareholders with stable, long-term dividend increases under its progressive dividend policy.

We would like to once again express our gratitude to shareholders for their continued support. With the aim of encouraging a broader range of investors to hold our stock over the medium to long term, we have decided to establish a new shareholder benefits program. In addition, as the Company began operating under a new management structure in June 2026, we have decided to offer a special commemorative benefit to express our gratitude to shareholders, so far and going forward, and mark the launch of a new shareholder benefits program.

2. Overview of the shareholder benefits program

1) Special commemorative benefit

(i) Eligible shareholders

In conjunction with the establishment of a new shareholder benefits program, the Company will offer a special commemorative benefit to shareholders who are listed or recorded in the Company's shareholder registry as of the record date of August 31, 2026 and who hold 300 shares or more.

(ii) Details of the shareholder benefit

The Company will offer a QUO Card worth 10,000 yen to eligible shareholders.

(iii) Timing of offering the shareholder benefit

The Company plans to offer the shareholder benefit around November 2026.

2) Shareholder benefits for the fiscal year ending March 31, 2027 and beyond

(i) Eligible shareholders

Shareholders who are listed or recorded in the Company's shareholder registry as of March 31 each year and who have continuously held 300 shares or more of the Company's stock for at least one year are eligible.

(ii) Details of the shareholder benefits

The Company will offer the following benefits based on the number of shares held by eligible shareholders and the length of time they have held them.

Number of shares held	Continuous holding period: 1 year or more but less than 3 years	Continuous holding period: 3 years or more
300 shares or more	QUO Card worth 10,000 yen	QUO Card worth 15,000 yen

* The holding period refers to the period during which a shareholder, under the same shareholder number, has been listed or recorded in the Company's shareholder registry as of the record dates (March 31 and September 30) as holding 300 shares or more at least three times in the case of a period of one year or more, and at least seven times in the case of a period of three years or more.
* The shareholder benefit scheduled to be offered as of the record date of March 31, 2027 for shareholders who have held shares for one year or more will be available to shareholders who are listed or recorded as holding 300 shares or more continuously in the Company's shareholder registry as of the record dates of August 31, 2026, September 30, 2026, and March 31, 2027.

(iii) Timing of offering the shareholder benefits

The Company plans to include them with the notice of the Annual General Meeting of Shareholders, which is held in early June each year.

(iv) Others

The Board of Directors will continue to carefully consider the details of the shareholder benefits to ensure they remain attractive to shareholders. Should there be any changes to these benefits, the Company will promptly notify shareholders.