November 6, 2025

To whom it may concern,

Company name: RESOL HOLDINGS Co., Ltd.
Name of representative: Masaru Osawa, Representative Director, President
(Securities code: 5261; TSE Prime Market)
Inquiries: Yasuji Kojima, Director, General Manager of General Affairs Department
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Notice Concerning Enhancement of the Shareholder Benefit Program

RESOL HOLDINGS Co., Ltd. (the "Company") hereby announces that, at the Board of Directors meeting held on November 6, 2025, the Company resolved to make the following changes (enhancements) to its shareholder benefit program effective as of the record date of March 31, 2026.

1. Purpose of Enhancing the Shareholder Benefit Program
   The Company has introduced a shareholder benefit program to express its sincere appreciation to shareholders for their continuing support, and to deepen the understanding of the Group's business among a broader range of shareholders.
   The Company has decided to enhance its shareholder benefit program in order to further strengthen shareholder returns and enhance the attractiveness of investing in the Company's shares.

2. Details of the Enhancement
   (Current Benefit)

Number of Shares Owned	Details of the Benefit
100 or more to less than 300 shares	10 RESOL Family Gift Certificates (worth 20,000 yen/year)
300 or more to less than 500 shares	15 RESOL Family Gift Certificates (worth 30,000 yen/year)
500 shares or more	20 RESOL Family Gift Certificates (worth 40,000 yen/year)

(After Change)

Number of Shares Owned	Details of the Benefit
100 or more to less than 300 shares	Unchanged [10 RESOL Family Gift Certificates (worth 20,000 yen/year)]
300 or more to less than 500 shares	<u>30 RESOL Family Gift Certificates (worth 60,000 yen/year)</u>
500 shares or more	<u>50 RESOL Family Gift Certificates (worth 100,000 yen/year)</u>

* The above shareholder benefit program is available to shareholders listed or recorded on the Company's shareholder register, who own 100 shares (1 unit) or more of the Company's share as of the end of March each year.
* The maximum number of gift certificates that can be used per transaction per day will be revised to up to 50 certificates (worth 100,000 yen).

3. Effective Date
   Shareholders listed or recorded in the Company's shareholder register as of March 31, 2026 and own 100 shares (1 unit) or more of the Company shares are eligible for the change. The change will apply to gift certificates distributed from June 2026 onward.