



February 9, 2026

To All Concerned

Company name: MIGALO HOLDINGS Inc.
Representative: Sei Nakanishi
Listing: Tokyo Stock Exchange Prime Market
Securities code: 5535
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Notice Regarding the Determination of Details of the Shareholder Benefit Program

MIGALO HOLDINGS Inc. (the “Company”) previously announced our shareholder benefit program in the “Notice Regarding the Implementation of a Shareholder Benefit Program” disclosed on December 15, 2025 (available in Japanese only). In order to enhance convenience for our shareholders, we have now finalized the details of the shareholder benefit program as Digital Gift®, provided by Digital Plus Inc. (Securities Code: 3691), which allows shareholders to choose their preferred redemption option. Details are as follows.

1. Details of the Commemorative Shareholder Benefit

Number of shares held (as of the record date)	Benefit
500 shares or more	¥10,000

2. Details of the Commemorative Shareholder Benefit

The following redemption options are currently planned. Please note that the redemption options may change in the future.

Amazon Gift Card / Google Play Gift Code / PayPay Money Lite / Rakuten Point Gift / QUO Card Pay / d POINT / au PAY Gift Card / PlayStation® Store Ticket / Uber Taxi Gift Card / Uber Eats Gift Card / Visa eGift (Vanilla) / Skylark Group Dining Vouchers / Tosho Card NEXT / Select Delicious Meat Card / BookLive Digital Prepaid Card / Hulu Ticket / Oisix Gift Code / U-NEXT Gift Code (Points) / Yoshinoya Digital Gift / Digital KFC Card / Tully’s Digital Gift / TOHO Cinemas Digital Gift / Movie GIFT / RING BELL Smart Gift / Bitcoin by bitFlyer / Bitcoin by CoinTrade / Bitcoin Cash by CoinTrade / Ripple by CoinTrade / Ethereum by CoinTrade / Litecoin by CoinTrade / Zipangcoin by CoinTrade / FamiPay Gift / Ponta Points / WAON POINT / nanaco Gift / BUYMA Coupon / V-Preca / Trip Coins / JAL Pay / Apple Gift Card

3. Timing of Delivery of the Shareholder Benefit (Digital Gift®)

We plan to send the notice enclosed with the “Shareholder-related documents” scheduled to be mailed after the conclusion of the Company’s 3rd Annual General Meeting of Shareholders, which is scheduled for late June 2026.

4. How to Select the Benefit

We will mail a “Shareholder Benefit Guide” to eligible shareholders. Please follow the instructions in the “Shareholder Benefit Guide” to select your preferred item online and complete the claim procedures. Please note that if the selection period expires, you will no longer be able to complete the claim procedures; please ensure that you complete the claim procedures within the selection period.

5. Other

This shareholder benefit program is a one-time offer planned in accordance with the degree to which our performance targets for the fiscal year ending March 31, 2026 are achieved. In addition, if you are unable to use Digital Gift®, please contact the desk listed in the “Shareholder Benefit Guide” by the deadline.

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