July 28, 2026

Company name:	SRS HOLDINGS CO., LTD.
Representative:	Masahiko Shigesato, President & Chief Executive Officer
	(Securities code: 8163, TSE Prime Market)
Inquiries:	Katsunori Natsui, Board Director, Executive Officer & Head of Corporate Strategy Division
	(TEL: 06-7222-3101)

Notice of Change (Expansion) in Shareholder Benefit Program

SRS HOLDINGS CO., LTD. (the "Company") hereby announces that at the Board of Directors' meeting held today, a resolution was passed to change the shareholder benefit program as follows.

1. Reason for Change in Shareholder Benefit Program

The Company has implemented a shareholder benefit program to express its gratitude to its shareholders for their daily support and as a measure to return profits to shareholders who hold the Company's shares while promoting a deeper understanding of the Group's business. At this time, in anticipation of the future expansion of the Group's restaurant network, we have decided to change (expand) the contents of the shareholder benefit program to provide shareholders with opportunities to use a wider range of the Group's restaurants and to further enhance shareholder returns.

2. Details of Change (Expansion) in Shareholder Benefit Program

Under the current system, shareholders who hold 1,000 shares or more receive shareholder benefit coupons worth 24,000 yen per year. As a result of this change (expansion), shareholders who hold 1,000 shares or more but less than 2,000 shares will receive shareholder benefit coupons worth 26,000 yen per year, and shareholders who hold 2,000 shares or more will receive shareholder benefit coupons worth 54,000 yen per year.

[Amount of shareholder benefit coupons issued to shareholders according to the number of shares held]

Record date		As of March 31 (sent in late June)		As of September 30 (sent in mid December)	
Expiration Date		December 31		June 30 of the following year	
		Before	**After**	Before	**After**
Number of shares held	100 shares or more but less than 500	-	**1,000 yen worth**	-	**1,000 yen worth**
	500 shares or more but less than 1,000	-	**6,000 yen worth**	-	**6,000 yen worth**
	1,000 shares or more but less than 2,000	12,000 yen worth	**13,000 yen worth**	12,000 yen worth	**13,000 yen worth**
	2,000 shares or more	12,000 yen worth	**27,000 yen worth**	12,000 yen worth	**27,000 yen worth**

*The above thick solid line box: Details of the change (expansion) to the shareholder benefits announced this time.

*The above thick dotted line box: Details of the change (expansion) to the shareholder benefits announced on June 16, 2026. Shareholders who hold 100 shares or more but less than 500 shares will receive shareholder benefit coupons worth 2,000 yen per year, and shareholders who hold 500 shares or more but less than 1,000 shares will receive shareholder benefit coupons worth 12,000 yen per year.

3. Date of Change

The new system will be applied to shareholders listed or recorded in the Company's shareholder register as of September 30, 2026.