August 7, 2026

Company Name: MIRARTH HOLDINGS, Inc.
Representative: Kazuichi Shimada, Representative Director
(Code number: 8897, Tokyo Stock Exchange Prime)
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Notice Regarding the Introduction of a Shareholder Benefits Program

MIRARTH HOLDINGS, Inc. (the “Company”) are pleased to announce that, at a meeting of the Board of Directors held today, a resolution was passed to introduce a shareholder benefits program as detailed below.

Note

1. Purpose of Introducing the Shareholder Benefits Program
    (1) Enhancing shareholder returns

The Company considers returning profits to our shareholders as one of our key management priorities. In addition to paying dividends in accordance with our policy—which is based on whichever is higher of (i) a dividend payout ratio of 35–40 ％ or (ii)DOE (dividend on equity) of 3.5 ％—we also implement flexible returns through measures such as the repurchase of our own shares. However, as our PBR (price-to-book ratio) remains below 1.0, we recognise the need to further enhance the investment appeal of our shares.

Furthermore, the current stock market environment is characterised by changes in traditional investment patterns, such as the reduction in policy-held shares and the rise in the number of retail shareholders to an all-time high. We, too, have concluded that encouraging our retail shareholders to hold our shares on a stable basis and enhancing the liquidity of our shares will contribute to our corporate value and the interests of all stakeholders in the medium to long term. Consequently, as part of our efforts to enhance the investment appeal of our shares, we have decided to introduce a shareholder benefits program.

    (2) Strengthening dialogue with shareholders

This shareholder benefits program will be implemented through the “MIRARTH HOLDINGS Premium Benefit Club”. We will actively utilise the shareholder database obtained through membership registration with the “MIRARTH HOLDINGS Premium Benefit Club” to strengthen our dialogue with shareholders. Specifically, to further deepen your understanding of our business activities, we will distribute IR information—such as PR materials, financial results and timely disclosures—to registered shareholders as and when required. Furthermore, we will conduct surveys and other initiatives to utilise the feedback gathered to inform our future management and IR activities.

(3) Improving liquidity through a revise of the former shareholder benefits scheme

As announced on 30 July 2021, the Company had previously discontinued its shareholder benefits program with a record date of 31 March 2021. However, we have now revised the program to award benefit points based on the number of shares held, as set out in the [Shareholder Benefits Points Table] below, with the aim of increasing the number of shareholders holding larger numbers of shares and enhancing the liquidity of our shares.

2. Overview of the Shareholder Benefits Program

(1) Shareholders eligible for shareholder benefits

This offer is available to shareholders who hold 10 trading units (1,000 shares) or more and are listed or recorded in the Company's register of shareholders as at the end of September each year.

(2) Details of the shareholder benefits program and the timing of their presentation

The Company will award points to eligible shareholders based on the number of shares they hold.

[Shareholder Benefit Points Table] (1 point ≒ 1 yen)

Number of Shares Held	Number of Shareholder Benefit Points	Award Date
1,000-1,499 shares	3,000 points	Around December each year (tentative)
1,500-2,499 shares	6,000 points	
2,500-3,499 shares	10,000 points	
3,500-4,999 shares	20,000 points	
5,000 shares or more	23,000 points	

3. How to use the shareholder benefits program and details of the scheme

(1) Award of shareholder benefit points and details

Based on the [Shareholder Benefit Points Table], points are awarded according to the number of shares held. These points can be redeemed for your choice of items from over 5,000 products—including premium gourmet items such as rice and branded beef, sweets and beverages, fine wines, electrical appliances, experience gifts of your choice, and Amazon gift cards—on the special website exclusively for shareholders, the "MIRARTH HOLDINGS Premium Benefit Club". You can also exchange your points for "WILLs Coin", a universal shareholder benefit coin that can be combined with benefit points from other companies participating in the Premium Benefit Club scheme. The combined "WILLs Coin" can be used on the "Premium Benefit Club PORTAL" (https://portal.premium-yutaiclub.jp/) to exchange for a wider range of benefit items, such as accommodation vouchers and fine wines, or to make 'Furusato Nozei' (hometown tax) donations.

(https://premium-yutaiclub.satori.site/furusato)

Please note that shareholders who find it difficult to register via the website may apply by telephone instead. Please note that the range of special offer items available is limited.

(Note 1) Amazon does not accept inquiries regarding Amazon Gift Cards.

Please direct any inquiries to the MIRARTH HOLDINGS Premium Benefit Club Help Desk at [0120-980-965].

(Note 2) Amazon, Amazon.co.jp, and their logos are trademarks of Amazon.com, Inc. or its affiliates.

[Start Date]

The Company is launching a shareholder benefits program for shareholders holding 10 units (1,000 shares) or more who are listed or recorded in our register of shareholders as at the end of September 2026. Thereafter, the program will apply to shareholders holding 10 units (1,000 shares) or more who are listed or recorded in our register of shareholders as at the end of September each year.

[Carry-over Conditions]

Starting from the end of September 2026, if you are continuously listed or recorded in the Company's shareholder register under the same shareholder number as of the end of September each year and maintain continuous ownership of at least 10 trading units (1,000 shares), you may carry over your points a maximum of one time (allowing you to use two years' worth of points together). Please note carefully that the points will expire and cannot be redeemed if your shareholder number changes—due to reasons such as the sale of shares, a transfer of title to another person, or inheritance—or if your holdings fall below 10 trading units (1,000 shares) as of the end of September.

(2) Information

We will send eligible shareholders a copy of the 'MIRARTH HOLDING Premium Benefits Club Guide', which details the products available for exchange under the shareholder benefits program and how to register for the exclusive shareholder website.

(3) Other Information

We plan to launch the special website "MIRARTH HOLDINGS Premium Benefit Club", exclusively for our shareholders, around December 2026.

Should there be any changes to the shareholder benefits program, we will disclose this information promptly and notify you accordingly.

4. Impact on financial results

The impact of the introduction of this shareholder benefits program on the Company's consolidated results is minimal.

Inquiries regarding the "MIRARTH HOLDINGS Premium Benefit Club" Premium Benefit Club Help Desk TEL: 0120-980-965 Hours: 9:00 a.m. to 5:00 p.m. (excluding Saturdays, Sundays, and national holidays)

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