July 15, 2026

Company name:	GIFT HOLDINGS INC.
Representative:	Sho Tagawa, President & Representative Director (Securities code: 9279, Tokyo Stock Exchange Prime Market)
Inquiries:	Masanori Enoki, Director & Head of Corporate Strategy (Telephone: +81-3-5990-4650)

Notice Regarding Change (Enhancement) to Shareholder Benefit Program

GIFT HOLDINGS INC. (the “Company”) hereby announces that, at a meeting of the Board of Directors held on July 15, 2026, it resolved to change (enhance) the shareholder benefit program as described below.
The change is due to the stock split described in “Notice Regarding Stock Split, Partial Amendments to Articles of Incorporation, and Revision of Dividend Forecast” separately announced today.

1. Reasons for the Change (Enhancement)

The Company currently offers shareholder benefits twice a year, based on the shareholder registry as of April 30 and October 31, with the benefit amount determined according to the number of shares held.

As announced separately today in the “Notice Regarding Stock Split, Partial Amendments to Articles of Incorporation, and Revision of Dividend Forecast”, the Company has resolved to conduct a two-for-one stock split of its common shares, effective for shareholders of record as of August 31, 2026.

In conjunction with this stock split, the Company has decided to revise and enhance its shareholder benefit program to provide more shareholders with opportunities to enjoy the Company’s brands and services, while making the program more attractive for mid to long-term investors. Specifically, <u>**new benefit tiers will be established for shareholders who hold 100 to less than 200 shares (equivalent to 50 to less than 100 shares before the stock split) and for shareholders who hold 300 to less than 400 shares (equivalent to 150 to less than 200 shares before the split)**</u>.

In addition, while maintaining the benefit levels corresponding to shareholders’ ownership interests after the stock split, the Company will reorganize the shareholding categories. <u>**Certain benefit tiers will also be enhanced to allow shareholders to receive the same levels of benefits with smaller investment than under the current program.**</u>

For example, under the current program shareholders must hold 400 or more shares to receive benefits valued at 3,500 yen. Under the revised program, the same benefit will be available to shareholders holding 500 shares or more after the stock split, equivalent to 250 shares before the stock split. Similarly, while the current program requires shareholders to hold 600 shares or more to receive benefits valued at 4,500 yen, under the revised program same benefit will be available to shareholders holding 1,000 shares or more after the stock split, equivalent to 500 shares before the stock split.

The Company remains committed to expressing its appreciation for the continued support of its shareholders while enhancing shareholder returns and encouraging long-term investment in the Company's shares.

2. Details of the Change (Enhancement)

The benefit details corresponding to shareholders' effective shareholding levels will remain unchanged after the stock split. For certain tiers, the program has been enhanced to allow shareholders to receive the same levels of benefits as before with a smaller investment unit.

The Company offers shareholder benefits twice a year, based on the shareholder registry as of April 30 and October 31, with the benefit amount determined according to the number of shares held, as shown in the table below. The amounts in the table represent benefit amount for each distribution.

Tiers	Current Program			After the Change			
	Number of Shares Held	Holding Period *1		Number of Shares Held		Holding Period *1	
	Before the split	Less than 1 year	1 year or longer	Pre-split basis	After the split	Less than 1 year	1 year or longer
Newly established	-	-	-	50 shares or more	100 shares or more	1,000 yen	2,000 yen
	100 shares or more	1,500 yen	2,500 yen	100 shares or more	200 shares or more	1,500 yen	2,500 yen
Newly established	-	-	-	150 shares or more	300 shares or more	2,000 yen	3,000 yen
	200 shares or more	2,500 yen	3,500 yen	200 shares or more	400 shares or more	2,500 yen	3,500 yen
Enhanced	400 shares or more	3,500 yen	4,500 yen	250 shares or more	500 shares or more	3,500 yen	4,500 yen
Enhanced	600 shares or more	4,500 yen	5,500 yen	500 shares or more	1,000 shares or more	4,500 yen	5,500 yen
	1,000 shares or more	5,500 yen	6,500 yen	1,000 shares or more	2,000 shares or more	5,500 yen	6,500 yen

*1: "Continuous ownership for one year or longer" refers to shareholders who are listed in the shareholder registry as of the record date (April 30 or October 31 each year) and have held 100 shares or more continuously for at least one year after the stock split. Eligible shareholders are those who have been recorded under the same shareholder number on the Company's shareholder registry on the applicable record date and the two immediately preceding record dates – i.e. three consecutive record dates in total.

3. Effective Date

The revised shareholder benefit program will apply to shareholders recorded on the shareholder register as of October 31, 2026 and who hold 100 or more shares after the stock split. Shareholder benefits scheduled to be distributed in July 2026, based on the shareholder register as of April 30, 2026, will be provided in accordance with the current program.

End