



May 15, 2024

To whom it may concern

Company Name: Nishimoto Co., Ltd.  
Representative: Yoshiro Susaki, Chairman & CEO  
(Code No.: 9260 Prime Market of the Tokyo Stock Exchange)  
Contact: Yuji Sasa, President, Director of the Board, COO, CFO  
(Phone: 03-6870-2015)

## Notice Concerning Changes to the Shareholder Benefit Plan

At the Board of Directors meeting held on May 15, 2024, the Company resolved to make changes to its shareholder benefit plan, and it hereby announces the details as follows.

### 1. Reason for the Change

The Company introduced the shareholder benefit plan to demonstrate gratitude to its shareholders for their ongoing support and to enhance their understanding of the business development of the Group, and to encourage them to hold our shares over the medium-to-long term.

As described in the “Notice Regarding Share Split and the Partial Amendment of the Articles of Incorporation Associated with the Share Split” account on February 14, 2024, the shareholder benefit plan will be amended in accordance with the implementation of a 3-for-1 stock split for common shares, effective July 1, 2024.

### 2. Details of the Changes

The Company will continue to present eligible shareholders with coupon codes that can be used on the “NISHIMOTO WORLD GIFT” (<https://www.hello-worldgift.com/?lang=en>) e-commerce site operated the Group.

<<Before the Changes>>

Eligible Shareholders (Number of shares after taking into account share splits)	Number of Coupon Code(s) (Each worth 3,000 yen)
More than 100, less than 400 (more than 300, less than 1,200) shares held	One (worth 3,000 yen)
More than 400, less than 700 (more than 1,200, less than 2,100) shares held	Two (worth 6,000 yen)
More than 700 (more than 2,100) shares held	Three (worth 9,000 yen)

<<After the Changes>>

Eligible Shareholders	Number of Coupon Code(s) (Each worth 3,000 yen)
More than 300, less than 1,000 shares held	One (worth 3,000 yen)
More than 1,000, less than 2,000 shares held	Two (worth 6,000 yen)
More than 2,000 shares held	Three (worth 9,000 yen)

### 3. Timing of the Changes

The changes will take effect with the bestowal to shareholders of record as of December 31, 2024 (scheduled to be dispatched in late March 2025).