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July 14, 2026

Company name:	WingArc1st Inc.
Representative:	Jun Tanaka President, Executive Officer and CEO (Securities Code: 4432; Prime Market of TSE)
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Notice Concerning the Establishment of a Shareholder Benefit Program

WingArc1st Inc. (the “Company”) hereby announces that it resolved at the Board of Directors meeting held today, on the establishment of a shareholder benefit program, as described below.

1. Purpose of introducing the shareholder benefit program

The Company will establish a shareholder benefit program. The purpose for this, alongside showing gratitude for the constant support of its shareholders, is to receive a larger number of investors who own the Company’s shares through further enhancement of shareholder returns and improvement of the attractiveness of the Company’s shares, which is expected to lead to a broadening of shareholder categories, an improvement of share liquidity, and the formation of a stable shareholder base.

The costs involved in establishing a shareholder benefit program can be sufficiently absorbed by improved business efficiency and similar initiatives and there will be no revision to the earnings forecasts.

2. Overview of the shareholder benefit program

(1) Shareholders eligible for shareholder benefits

Eligible shareholders will be those who own one trading unit (100 shares) or more of shares of the Company and are listed or recorded on the Company’s shareholder register as of August 31 and the final day of February of each year.

(2) Content and timing of delivery of benefits under the shareholder benefit program

The company will award points in a number that corresponds to the number of shares held by the eligible shareholder.

[Shareholder benefit points table] (1 point is approximately equal to ¥1)

Number of shares held	Number of shareholder benefit points (End of August)	Number of shareholder benefit points (End of February)	Timing of delivery
100 shares to 299 shares	2,500 points	2,500 points	Around October and around April
300 shares to 499 shares	5,000 points	5,000 points	
500 shares to 999 shares	15,000 points	15,000 points	
1,000 shares or more	25,000 points	25,000 points	

3. How shareholders can utilize the shareholder benefit program and benefit content

(1) Awarding of shareholder benefit points and benefit content

In accordance with the [Shareholder benefit points table] shown above, points are awarded to eligible shareholders based on the number of shares that they own, and those shareholders may redeem those points for benefit content listed on “WingArc Premium Benefits Club,” a special website established exclusively for shareholders. The benefit content that points can be redeemed for shall include gourmet connoisseur selections of rice or branded beef, sweets and beverages, premium sake, electric appliances, a selection of experiential gifts, e-money in the form of PayPay or Amazon Gift Card, and an incredible selection of more than 5 thousand popular products. Shareholders will also have the option of exchanging their points for “WILLsCoin,” a universal shareholder benefit coin that enables shareholders to combine the various benefit points they receive from other companies who have adopted the premium shareholder benefit club format.



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[Start of the benefit program]

The shareholder benefit program will start for shareholders owning at least one share trading unit (100 shares) who are listed or recorded on the Company’s shareholder register as of August 31, 2026. Going forward, the eligible shareholders will be those owning at least one share trading unit (100 shares) who are listed or recorded on the Company’s shareholder register as of August 31 and the final day of February each year.

[Carryover conditions]

Providing that a shareholder continues to be on the shareholder register under the same shareholder number as of both August 31 and the final day of February every year and continues to hold at least one share trading unit (100 shares), the shareholder may choose to carry over unused points for a maximum of three times (three times, under the stated conditions, that the shareholder is listed or recorded in the shareholder register continuously). Shareholders should duly note that if they sell before the shareholder benefit record date of August 31 or the final day of February, or if the shareholder number is changed by changing the name to someone or something other than the shareholder themselves, or by inheritance, etc., the associated points will be forfeited and no carryover will be possible.

(2) How to apply for the shareholder benefit program and the guidance provided

The Company will send to eligible shareholders “Guidance on the WingArc Premium Benefits Club,” which will provide instructions on how to register on the special website exclusively for shareholders. This guidance will also provide information on products that can be received in exchange for points. By registering on the special website, following the instructions in the guidance sent to them, shareholders will then be able to receive benefits that correspond to the number of points in their possession. If there are shareholders who encounter difficulties in registering on this website, they may separately make their application by phone.

(3) Other matters

The launch of the special website “WingArc Premium Benefits Club,” exclusively for our shareholders, is scheduled for around October 2026. (<https://wingarc.premium-yutaclub.jp/>)

The Company will promptly make announcements if any changes occur regarding the content of the shareholder benefit program. Inquiries about “WingArc Premium Benefits Club”

WingArc Premium Benefits Club Help Desk (Operated by WILLs Inc.)

Telephone: 0120-980-965, Business hours: 9:00 a.m. to 5:00 p.m.
(JST; not available on Saturdays, Sundays, and national holidays)