Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the Japanese original shall prevail.

November 19, 2026

To whom it may concern

Company name: ELAN Corporation
Representative: Tomohiro Minezaki, Representative Director, President, Executive Officer, and CEO
(Securities code: 6099, TSE Prime Market)
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Notice Regarding Introduction of Shareholder Benefit Program

ELAN Corporation (the "Company") hereby announces that its Board of Directors, at a meeting held on November 19, 2026, resolved to introduce a shareholder benefit program (the "Program") with the details described below.

Details

1. Purpose of Introducing the Program

The Company is introducing the Program to express its gratitude to shareholders for their continued support, to enhance the attractiveness of investing in the Company's shares, and to encourage more investors to hold the Company's shares over the medium to long term. Through the Program, the Company aims to expand its individual shareholder base and improve the liquidity of its shares, thereby enhancing its corporate value.

2. Outline of the Program

(1) Eligible shareholders

Shareholders who are recorded in the Company's shareholder register as of December 31 each year and who have continuously held the Company's shares for one year or more and hold three units (300 shares) or more of the Company's shares will be eligible.

For the first record date (December 31, 2026) only, the continuous holding requirement will not apply, and shareholders holding three units (300 shares) or more of the Company's shares as of that record date will be eligible.

* The number of shares held is determined for each shareholder number.
* "Continuously held for one year or more" means being recorded in the Company's shareholder register as of June 30 and December 31 under the same shareholder number, as holding one unit (100 shares) or more, on three or more consecutive occasions. Provided that 300 shares or more are held as of the record date (December 31), holding 100 shares or more at the other points in time is sufficient. For example, the benefit for the record date of December 31, 2027 will be provided to shareholders who are recorded under the same shareholder number as holding 100 shares or more in the shareholder register as of December 31, 2026, June 30, 2027 and December 31, 2027, and who hold 300 shares or more as of December 31, 2027.
* If a shareholder number is changed for any reason (including a change of securities company, inheritance, change of name, or securities lending), the shares will not be deemed to have been

held continuously.

* Shareholders who use a securities lending service may not be recorded in the shareholder register if their shares are lent out on the record date, and may therefore not be eligible for the benefit. Please contact your securities company for details.

(2) Details of the benefit

Number of shares held	Benefit
300 shares or more	Digital Gift® worth 5,000 yen

* One benefit will be provided per shareholder, regardless of the number of shares held.
* Digital Gift® is a digital gift provided by the group of DIGITAL PLUS, Inc. (TSE: 3691). Shareholders may select their preferred exchange option on a designated website.
* Available exchange options include Amazon Gift Card, PayPay Money Lite, Rakuten Point Gift, d POINT, QUO Card Pay, au PAY Gift Card, Ponta Points, WAON POINT, nanaco Gift, FamiPay Gift, JAL Pay Points, Apple Gift Card, Google Play Gift Code and Tosho Card NEXT (book voucher), among others. Exchange options are subject to change.
* A fee (5%) applies when exchanging for PayPay Money Lite, Ponta Points or nanaco Gift. The fees and the exchange options subject to fees are subject to change.

(3) Timing and method of provision

A notice explaining how to receive the Digital Gift® is scheduled to be enclosed with the notice of resolutions of the Annual General Meeting of Shareholders and sent in late March each year. Shareholders are requested to select an exchange option on the website and complete the receipt procedure in accordance with the notice. Please note that the receipt procedure cannot be completed after the deadline.

3. Commencement

The Program will apply from shareholders recorded in the Company's shareholder register as of December 31, 2026. The first benefit is scheduled to be provided in late March 2027.

To be eligible for the first benefit, shareholders must purchase 300 shares or more of the Company's shares by Monday, December 28, 2026, the last trading day with rights, and be recorded in the Company's shareholder register as of December 31, 2026.

4. Outlook

The costs associated with the introduction of the Program are expected to be recorded in the fiscal year ending December 31, 2026; however, the impact on the Company's consolidated financial results for that fiscal year is expected to be minor.

End