June 19, 2026

Company name：	COSEL CO., LTD
Listing：	Tokyo Stock Exchange Prime Market
Securities code：	6905
Representative：	Morio Saito, President/CEO
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Notice Regarding the Introduction of a Shareholder Benefit Program

COSEL CO., LTD. (the "Company") hereby announces that its Board of Directors resolved at a meeting held today to introduce a shareholder benefit program as described below.

1. Purpose of the Shareholder Benefit Program

The Company has decided to introduce a shareholder benefit program as a token of appreciation for the continued support of its shareholders and to enhance the attractiveness of investing in the Company's shares. The Company believes that encouraging shareholders to hold its shares over the long term will contribute to enhancing corporate value.

2. Overview of the Shareholder Benefit Program

(1) Record Date

The initial record date will be May 20, 2027, and thereafter May 20 of each year will serve as the annual record date.

(2) Eligible Shareholders

Shareholders who are recorded in the Company's shareholder register as of the record date and who have continuously held 300 shares (three trading units) or more for at least one year (*1) will be eligible for the program.

For the initial record date only (May 20, 2027), shareholders who are recorded in the Company's shareholder register and who have continuously held 300 shares (three trading units) or more for at least six months (*2) will be eligible.

*1: Shareholders who are recorded in the Company's shareholder register under the same shareholder number and who continuously hold shares equal to or greater than the applicable shareholding threshold for each benefit category on three or more consecutive record dates (May 20 and November 20 of each year) will be deemed to have continuously held the shares for at least one year.

*2: For the initial program year, shareholders who are recorded in the Company's shareholder register under the same shareholder number and who continuously hold shares equal to or greater than the applicable shareholding threshold for each benefit category on both November 20, 2026 and May 20, 2027 (i.e., on two consecutive record dates) will be deemed to have continuously held the shares for at least six months.

Shareholders who sell all of their Company shares and subsequently repurchase them will be assigned a new shareholder number and therefore will not be deemed to have continuously held the shares.

(3) Benefits

Eligible shareholders will be offered a catalog featuring local specialty products from the Hokuriku region (Toyama, Ishikawa, and Fukui Prefectures), where the Company's headquarters factory is located. Shareholders may select their preferred gift item according to the number of shares held.

Number of Shares Held	Shareholder Benefit
300 shares or more but less than 1,000 shares	Catalog gift items worth JPY 5,000
1,000 shares or more	Catalog gift items worth JPY 10,000