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

July 14, 2026

Company name: S Foods Inc.
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(Securities code: 2292; Tokyo Stock Exchange Prime Market)
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Notice of the Implementation of a 60th Anniversary Commemorative Shareholder Benefit Program and Partial Revisions to the Shareholder Benefit Program

S Foods Inc. (the "Company") hereby announces that, at the Board of Directors meeting held today, it resolved to implement a 60th anniversary commemorative shareholder benefit program and to partially revise its shareholder benefit program.

1. Implementation of a 60th anniversary commemorative shareholder benefit program

(1) Reason for implementing the commemorative shareholder benefit program

The Company marked the 60th anniversary of its founding in May 2026. We would like to express our sincere gratitude to our shareholders for their continued support, which has made this milestone possible. To commemorate this occasion, we are pleased to present our carefully selected wagyu (approximately 500 g of sliced Japanese wagyu chuck roll) as a commemorative shareholder benefit.

(2) Eligible shareholders and delivery timing

Eligible shareholders	Delivery timing
Shareholders who have been listed or recorded in the Company's shareholder registry as of the last day of August 2026 and have held 500 shares or more of the Company	From mid-January to around the end of January 2027 *We will contact eligible shareholders to confirm the information necessary for delivery.

*This commemorative shareholder benefit will be offered on a one-time basis only.

2. Partial revisions to the shareholder benefit program

(1) Reasons for the revision

The Company would like to contribute to the stability and enhancement of dietary life in Japan through the sale of Japanese beef. In light of the recent decline in beef consumption in Japan, we have decided to expand the range of Japanese beef offered as shareholder benefit items to encourage shareholders to rediscover the appeal of beef.

(2) Shareholder benefit details

Number of shares held	Record date	Shareholder benefit items		Implementation timing
		Before the revision	After the revision	
100 shares or more	End of February	Special sale of the Group's products at preferential prices	Same as the left column	End of June—end of August
	End of August			End of October—end of December
500—1,999 shares	End of February	The Group’s products equivalent to 3,000 yen	Japanese beef equivalent to 5,000 yen	Early November
2,000 shares or more	End of February	Japanese beef or domestic pork equivalent to 10,000 yen	Same as the left column	Mid-November

(3) Effective timing

The revised shareholder benefit program will apply to shareholders who are listed or recorded in the Company's shareholder registry as of the last day of February 2027.