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Harmonize Heart and Technology

FASF MEMBERSHIP

September 17, 2026

Company name: Cross Cat Co., Ltd.
Representative: Mitsunori Yamane, President & CEO
(Securities code: 2307, TSE Prime Market)
Contact: Tomoki Yamashita
Director and Managing Executive Officer,
Corporate Supervisory Department
+81-3-3474-5251

Notice Regarding Changes to Shareholder Benefits Program and Record Date for Shareholder Benefits

Cross Cat Co., Ltd. (the "Company") hereby announces that the Board of Directors of the Company resolved at the meeting held today to make changes to the shareholder benefits program and the record date for shareholder benefits, as described below.

1. Reason for the Change

The Company operates a shareholder benefits program to express its gratitude to shareholders for their ongoing support and to enhance the appeal of investing in its stock.

With the aim of enhancing convenience for shareholders and expanding the range of shareholder benefit options, the Company will change the shareholder benefits from QUO card to a selective electronic gift, which allows shareholders to choose their preferred item from multiple options, including various types of electronic money, points, and gift certificates. Additionally, following comprehensive deliberations regarding the balance between shareholder dividends and shareholder benefits as part of the Company's efforts to return profits to shareholders, we have decided to change the record date for shareholder benefits.

2. Details of the Change

The Company will change the details of its shareholder benefits program and the record date for shareholder benefits as follows.

Please note that the change pertains only to the type of benefits offered, and there will be no changes to the benefit amount tiers or eligibility criteria for offering.

	Current	After change
Details of shareholder benefits	QUO card and original calendar	Selective electronic gift* and original calendar
Record date	September 30 of each year	March 31 of each year
Timing of offering	December of each year	June of each year

* The Company plans to offer electronic money and points, such as Amazon Gift Card, PayPay Money Lite, and d POINTs, as examples of redemption options. We will provide further details regarding specific redemption options and terms and conditions once the services to be offered have been finalized.

3. Effective date

March 31, 2027, will be the first record date after change, and thereafter, March 31 of each year will be the record date for shareholder benefits.

While the record date for shareholder benefits will be changed from September 30 to March 31 of each year, shareholder benefits based on the record date of September 30, 2026, will be provided in accordance with the current program.