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October 26, 2026

Company Name: Pole To Win Holdings, Inc.
Representative: President & CEO Teppei Tachibana
(Stock code: 3657, Tokyo Stock Exchange, Prime Market)
Contact Person: Director & CFO Joji Yamauchi
(Email：ir@ptw.inc)

Notice Regarding the Implementation of a Special Shareholder Benefit Program

We hereby announce that, at a Board of Directors meeting held on October 26, 2026, a resolution was passed to implement a special shareholder benefit program in commemoration of the 15th anniversary of the Company's stock listing.

1. Purpose

On October 26, 2026, we marked the 15th anniversary of our listing on the Tokyo Stock Exchange. We would like to express our sincere gratitude to all our shareholders for their long-standing support of our company. The Company regards returning profits to shareholders as one of its key management priorities and has maintained a policy of progressive dividends since its listing. At the same time, to achieve sustainable future growth and enhance corporate value, we have designated the past four fiscal periods as a "restructuring phase" focused on rebuilding our business portfolio and strengthening our revenue base, prioritizing improvements in profitability.

This special shareholder benefit is being implemented to express our gratitude to our shareholders and to flexibly return a portion of the results achieved through the efforts to strengthen our earnings base. This decision is based on the fact that, as announced in the financial results for the second quarter (interim period) of the fiscal year ending January 2027, released on September 14, 2026, we have gained a certain degree of visibility regarding the recovery of profitability and have transitioned into a "regrowth phase."

2. Details

[Shareholder Benefit Points Table] (1 point ≒ 1 yen)

Record Date	Number of Company shares owned by the relevant shareholder(s)	Continuous holding: Less than 1 year <Total Yield>	Continuous holding: 1 year or more <Total Yield>
January 31, 2027	1,000 shares or more 1,499 shares or fewer	10,000 points <7.47%>	11,000 points <7.76%>
	1,500 shares or more 1,999 shares or fewer	16,000 points <7.66%>	18,000 points <8.05%>
	2,000 shares or more	23,000 points <7.90%>	27,000 points <8.48%>

Shareholder benefit points will be awarded based on the number of shares held by eligible shareholders, in accordance with the [Shareholder Benefit Points Table]. The total yield is the sum of the full-year dividend yield 4.60% corresponding to the full-year dividend of 16 yen (planned) and the benefit yield calculated based on the minimum number of shares required to qualify for each benefit. This calculation is based on the closing price of our stock on October 26, 2026 of 348 yen. Yields are displayed rounded to the third decimal place.

*1	The date for fixing shareholders eligible for shareholder benefits is the shareholder benefit record date. For this commemorative benefit, shareholders listed or recorded in the Company's shareholder registry as of January 31, 2027, will be eligible.
*2	"Continuous holding for one year or more" means that, with January 31, 2027, as the benefit eligibility record date, the shareholder is listed or recorded under the same shareholder number in the shareholder registry on both January 31, 2026, and July 31, 2026.
*3	The number of shares of the Company required to qualify for each benefit is determined by the number of shares held as of the benefit eligibility date, regardless of past holdings.

Shareholder benefit points can be exchanged for e-money or points (redeemable at a rate of 1 point = 1 yen), products, services, etc. on the special shareholder-only website, "Pole To Win Holdings Digital Benefit Club." Please view the available exchange items at the URL. (https://biz.premium-yutaiclub.jp/digital/exchange_2/)

Shareholders can also exchange them for "WILLsCoin," a shared shareholder benefit coin that can be combined with benefit points from other companies participating in the Premium Benefit Club or Digital Benefit Club. The combined "WILLsCoin" can be used on the "Premium Privilege Club PORTAL" (https://portal.premium-yutaiclub.jp/) to redeem a wider range of shareholder benefit items, such as accommodation vouchers and premium wines, or used for "Furusato Nozei" (hometown tax donation) programs.

3. Application Procedure

Eligible shareholders will receive the "Pole To Win Holdings Digital Benefits Club Guide" in early April 2027 (scheduled), which will provide details of the products available for exchange through this shareholder benefit program and how instructions on how to register on the shareholders-only dedicated website. By registering on the special website in accordance with the instructions in the guide provided, shareholders will be able to receive benefits corresponding to the number of points granted. The dedicated website for our shareholders, the "Pole To Win Holdings Digital Benefits Club," is scheduled to open in April 2027.The applications for the redemption of shareholder benefit products must be submitted by July 31, 2027. Shareholders are therefore requested to complete their applications within the prescribed period

Shareholders who are unable to register via the internet may apply by telephone. However, please note that the range of available benefit products available will be limited in such case.

Should any changes be made to the shareholder benefit program, the Company will promptly disclose such changes and provide notice thereof.

4. Future Outlook

This special shareholder benefit program is intended to express our gratitude to our shareholders for their support as we mark the 15th anniversary of our stock market listing, while we continue to implement business structural reforms and strengthen our earnings base. For this reason, we have designed the program to provide even greater rewards, particularly to shareholders who have held our stock since our "restructuring period" and have supported the company over the medium to long term.

Going forward, while maintaining the continuation of progressive dividends through sustainable profit growth as our basic policy for shareholder returns, we will continue to explore measures to enhance corporate value and meet the expectations of our shareholders. Furthermore, with a view to increasing the appeal of medium- to long-term shareholding, we will continue to explore ways to further enhance our shareholder return initiatives.