Notice Regarding Partial Changes (Enhancements) to the Shareholder Benefits Program

Tokyo, Japan, November 5, 2026—In accordance with decisions taken at the Board of Directors meeting held on November 5, 2026, ZACROS Corporation (the "Company") hereby announces that it has resolved to make partial changes (enhancements) to the Company's shareholder benefits program, as outlined below.

1. Purpose of the Change

The Company offers a shareholder benefits program to make investing in its shares more attractive. The Company aims to further enhance shareholder returns and to encourage more shareholders to hold its shares over the medium to long term. To that end, it will expand the program with benefits based on the length of continuous shareholding. To make the program more convenient for shareholders, it will also add QUO Card Pay as a benefit option.

2. Details of the Change

(1) Introduction of Benefits for Long-Term Shareholders

For shareholders who have held the Company's shares for two years or more, the benefit value will be increased to 1.5 to 2 times the current amount, depending on the number of shares held.

(2) Introduction of a Choice Between QUO Card and QUO Card Pay

In addition to the QUO Card that has been sent by mail, the Company will introduce QUO Card Pay, a digital version of the QUO Card. Shareholders will be able to choose their preferred way of receiving the benefit.

*Details on how to select a benefit (application procedures, timing, etc.) will be provided separately to eligible shareholders.

Current Shareholder Benefits Program

Record date	Number of Shares Held	Benefit Details
End of March	100 shares or more, less than 500 shares	ZACROS original QUO Card, 1,000 yen value
	500 shares or more, less than 1,000 shares	ZACROS original QUO Card, 2,000 yen value
	1,000 shares or more, less than 10,000 shares	ZACROS original QUO Card, 3,000 yen value
	10,000 shares or more	ZACROS original QUO Card, 4,000 yen value

New Shareholder Benefits Program (Amended portions are underlined.)

(1) Continuous holding period of less than two years

Record date	Number of Shares Held	Benefit Details
End of March	100 shares or more, less than 500 shares	ZACROS original QUO Card or QUO Card Pay, 1,000 yen value
	500 shares or more, less than 1,000 shares	ZACROS original QUO Card or QUO Card Pay, 2,000 yen value
	1,000 shares or more, less than 10,000 shares	ZACROS original QUO Card or QUO Card Pay, 3,000 yen value
	10,000 shares or more	ZACROS original QUO Card or QUO Card Pay, 4,000 yen value

(2) Continuous holding period of two years or more

Record date	Number of Shares Held	Benefit Details
End of March	100 shares or more, less than 500 shares	ZACROS original QUO Card or QUO Card Pay, 1,500 yen value
	500 shares or more, less than 1,000 shares	ZACROS original QUO Card or QUO Card Pay, 4,000 yen value
	1,000 shares or more, less than 10,000 shares	ZACROS original QUO Card or QUO Card Pay, 6,000 yen value
	10,000 shares or more	ZACROS original QUO Card or QUO Card Pay, 8,000 yen value

*1 A continuous holding period of two years or more means that a shareholder has been listed or recorded in the Company's shareholder registry as of March 31 and September 30 under the same shareholder number on five or more consecutive occasions. If the number of shares held changes during the period, eligibility is determined based on the minimum number of shares held as of each record date.

*2 If a shareholder meets the criteria for both "less than two years" and "two years or more" of continuous holding, the category with the higher benefit value will apply.

*3 The benefits are provided once a year, with March 31 of each year as the record date.

3. Timing of the Change

Beginning with the shareholder benefits for the record date of March 31, 2027, the revised program will apply to shareholders who were listed or recorded in the shareholder registry as of March 31, 2025.

(Example) A shareholder who reaches two years or more of holding (fifth consecutive record) as of March 31, 2027, and becomes eligible for the long-term shareholder benefits

Record date	March 2025	September 2025	March 2026	September 2026	March 2027
Number of times listed/recorded	1st	2nd	3rd	4th	5th
Number of shares held	100 shares or more	100 shares or more	100 shares or more	100 shares or more	100 shares or more

*Same shareholder number throughout the period

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