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Create Value. Build the Future
TOA CORPORATION

FASF MEMBERSHIP

November 10, 2026

To Whom It May Concern:

Company name: TOA CORPORATION
Representative: Takeshi Hayakawa, President and Representative Director
(Securities code: 1885; TSE Prime Market and SSE)
Contact: Yasuhiro Kurashiki, General Manager, Administration Dept., Corporate Management General Headquarters
(Telephone: +81-3-6757-3821)

Announcement Regarding the Introduction of a Shareholder Benefit Program

TOA CORPORATION (hereinafter, "the Company") hereby announces that it has resolved at the Board of Directors meeting held today to introduce a shareholder benefit program “TOA CORPORATION Premium Benefit Club” as follows.

1. Purpose of Introducing the Shareholder Benefit Program

(1) Enhancing shareholder returns and expanding the investor base

With regard to shareholder returns, we aim to maintain a dividend payout ratio of 40% or higher to ensure stable dividends and provide enhanced shareholder returns as profits increase.

At the same time, we recognize that enhancing the liquidity of our shares by increasing market awareness of our stock and expanding our investor base is a critical challenge for further enhancing corporate value in the future.

Based on this understanding, we have decided to introduce the “TOA CORPORATION Premium Benefit Club”, a point-based shareholder benefit platform operated by Wills Inc., with the aim of enhancing the investment appeal of our stock and increasing interest in our stock among a broad range of investors.

(2) Strengthening dialogue with shareholders and promoting the digitalization of shareholder communications

We will make appropriate use of the information provided by shareholders upon registration for the "TOA CORPORATION Premium Benefit Club" to enhance our communication with them. To help shareholders gain a deeper understanding of the Company's business activities, the Company plans to provide its shareholders with PR updates, financial results, timely disclosures, and other IR information on an ongoing basis.

Furthermore, by advancing the digitalization of shareholder management, we will achieve smoother and more efficient communication with our shareholders and strive to enhance corporate value and business growth.

2. Overview of the Shareholder Benefit Program

(1) Eligible shareholders

Shareholders holding 300 or more shares who are listed or recorded in the Company's shareholder registry as of the end of March or September of each year will be eligible.

(2) Details of Shareholder Benefit Points

Based on the "Shareholder benefit point table," points are awarded according to the number of shares held. Shareholders can redeem these points for their choice of items from a selection of over 5,000 products—including premium foods (such as rice and branded beef), sweets, beverages, fine liquors, home appliances, experience gifts, and Amazon Gift Cards —via the exclusive "TOA CORPORATION Premium Benefit

Club" website. The product lineup will feature specialties from Kanagawa Prefecture—where the Company was founded—and Toyama Prefecture—the birthplace of the Company's founder, Soichiro Asano—offering a selection that allows customers to experience our history and heritage. Additionally, points can be exchanged for "WILLsCoin," a shared shareholder benefit currency that can be combined with benefit points from other companies participating in the Premium Benefit Club program. Combined "WILLsCoin" can be used on the "Premium Benefit Club PORTAL" (https://portal.premium-yutaiclub.jp/) to redeem an even wider range of benefits, such as lodging vouchers and premium wines, or to make "Furusato Nozei" (hometown tax) donations.(https://premium-yutaiclub.satori.site/furusato)

Shareholder Benefit Point Table (1 point is approximately equivalent to ¥1)

Number of shares held	Number of shareholder benefit points	
	End of March	End of September
300-499 shares	1,500 points	1,500 points
500-699 shares	2,500 points	2,500 points
700-899 shares	3,000 points	3,000 points
900-1,499 shares	3,500 points	3,500 points
1,500-1,699 shares	7,500 points	7,500 points
1,700 shares or more	17,500 points	17,500 points

[Start Date and Eligibility Requirements]

We will launch the shareholder benefit program for shareholders who hold 3 units (300 shares) or more and are listed or recorded in the Company's shareholder register as of the end of March 2027. Thereafter, the program will apply to shareholders holding 3 units (300 shares) or more who are listed or recorded in the Company's shareholder register as of the end of March and the end of September each year.

[Timing of Delivery]

Reference Date	Timing of Delivery
End of March	Around May (scheduled)
End of September	Around November (scheduled)

[Carry-over Conditions]

From the end of March 2027 onwards, points may be carried over only if a shareholder has been listed in the shareholder register—under the same shareholder number—for at least two consecutive record dates (the end of March and the end of September) and has continuously held at least 3 units (300 shares) of stock. It is possible to combine and redeem up to the most recent four instances' worth of points.
Please be aware that if the shareholder number changes—due to reasons such as the sale of all shares, participation in a securities firm's stock-lending service, a transfer of ownership to another party, or an inheritance—before the record date (the end of March or the end of September), any accumulated points will be forfeited and cannot be carried over.

(Note 1) Amazon does not accept inquiries regarding Amazon Gift Cards. Please direct any inquiries to the TOA CORPORATION Premium Benefit Club Help Desk at [0120-980-965].
(Note 2) Amazon, Amazon.co.jp, and their logos are trademarks of Amazon.com, Inc. or its affiliates.

3. Application Procedure

The Company will send out a "Guide to TOA CORPORATION Premium Benefit Club," which describes redeemable items, registration procedures for the special website exclusive to shareholders, and other information, to eligible shareholders. By registering on the special website in accordance with the descriptions in the Guide to be sent out, shareholders can receive benefits according to the number of points awarded. Shareholders who have difficulty registering online may apply separately by phone, but please note in advance that redeemable items are limited.

4. Other

The exclusive shareholder website, "TOA CORPORATION Premium Benefit Club," is scheduled to launch around May 2027. (https://toa-const.premium-yutaiclub.jp/)
In addition to the "TOA CORPORATION Premium Benefit Club", we are also considering other shareholder benefits, such as tours of our company facilities. Should any changes be made to the shareholder benefit program, we will promptly announce such changes.

Inquiries regarding the "TOA CORPORATION Premium Benefit Club"

TOA CORPORATION Premium Benefit Club Help Desk (Operated by Wills Inc.)
TEL: 0120-980-965 | Hours: 9:00 AM – 5:00 PM (excluding Saturdays, Sundays, and national holidays)