Shareholder Benefit Program

■Purpose

The Company has established the Shareholder Benefit Program (the “Program”) to express its appreciation to shareholders for their continued support, encourage the medium- to long-term holding of the Company's shares, and enhance shareholders' understanding of the Company's products and services. The details of the Program and the terms and conditions governing its use are set forth below.

■Definitions

The terms used in this Program are defined as follows.

1. **Points**："Points" means the points awarded by the Company to Eligible Shareholders under this Program, which may be used at the Company's official online shop. One (1) Point shall be treated as equivalent to one (1) Japanese yen.
2. **Eligible Shareholders**："Eligible Shareholders" means shareholders who are listed or recorded in the Company's shareholder register as of the end of February each year and who have continuously held 100 shares (one trading unit) or more for at least three (3) months, except under the First-Year Special Measure.
3. **Number of Trading Units Held**："Number of Trading Units Held" means the number of trading units, calculated in units of 100 shares, based on the number of shares recorded in the Company's shareholder register as of the end of February each year.
4. **Continuous Holding Period**： The Continuous Holding Period shall be determined from the date on which the shareholder is first recorded in the Company's shareholder register until the applicable Record Date (the end of February each year), provided that the shareholder is continuously recorded under the same shareholder number. The Record Dates for the shareholder register are May 31, August 31, November 30, and the end of February each year. To qualify, the shareholder must be recorded as holding 100 shares or more in all shareholder registers during the Continuous Holding Period. If the number of shares held falls below 100 shares on any such Record Date, the Continuous Holding Period shall restart from the date on which the shareholder is again recorded in the Company's shareholder register as holding 100 shares or more.

5. **Shareholder Number**： "Shareholder Number" means the identification number automatically assigned for the purpose of determining new and continuing sharehold

er status based on the General Shareholders Notification provided by the Japan Securities Depository Center, Inc. (JASDEC).

6. **The Company's Official Online Shop**: "The Company's official online shop" means the official online shop operated by the Company (https://vitabrid.co.jp/).

■Points Award Criteria

Eligible Shareholders will receive Points that may be used toward purchases made through the Company's official online shop. The number of Points awarded shall be determined based on the Number of Shares Held and the Continuous Holding Period of each Eligible Shareholder, as set forth in the **Points Award Table** below.

【Points Award Table】

Number of Shares Held	Continuous Holding Period		
	3 months or more	1 year or more	3 years or more
100 shares or more	2,500	3,200	3,800
200 shares or more	5,000	6,300	7,500
300 shares or more	10,000	12,500	15,000
500 shares or more	20,000	25,000	30,000
1,000 shares or more	50,000	62,500	75,000

■Receipt and Use of Points

To receive and use Points, shareholders must register (free of charge) as members of the Company's official online shop. Shareholders who do not complete the membership registration will not be eligible to receive or use Points.

1. Notification

   The Point Code required to receive Points will be sent to Eligible Shareholders at the address recorded in the Company's shareholder register as of the end of February each year and is scheduled to be mailed around the end of May each year.

2. **Restrictions on Receiving Points**
   Points may be claimed only once using each Point Code.

3. **Deadline for Receiving Points**
   Points must be claimed using the Point Code no later than the end of May of the year following the date on which the Company sends the notification letter. After this deadline, Points cannot be claimed for any reason.

4. **Restrictions on Reissuance**
   As a general rule, Point Codes will not be reissued for any reason, including loss, theft, or expiration of the claim period.

■Use of Points

1. **Validity Period**
   Points remain valid until the end of the month that falls twelve (12) months after the date on which the Points are received. Once expired, Points will be forfeited and cannot be reinstated for any reason.

2. **Restrictions on Use**
   Points may be used toward product purchases, shipping charges, and payment processing fees. However, Points cannot be used in conjunction with orders placed under first-time special subscription campaigns or similar promotional offers.

3. **Returns, Exchanges, and Cancellations**
   If a product purchased using Points is returned, exchanged, or canceled, the return, exchange, or cancellation will be handled in accordance with the Shopping Guide of the Company's official online shop. No cash refunds will be provided.

4. **Application of the Company's Official Online Shop Terms**
   The Shopping Guide, Terms of Service, Point Terms of Use, and other applicable policies of the Company's official online shop shall apply to product purchases and deliveries under this Program, the management of member accounts, and any matters not otherwise provided for in this Program.

■Prohibited Conduct and Disclaimer

1. **Prohibition on Transfer and Resale**
   The transfer, lending, resale, or conversion into cash of Point Codes, awarded

Points, or member accounts to any third party, including through online auctions, flea market applications, or similar services, is strictly prohibited. If a shareholder violates any provision of this Program, the Company may invalidate the Points and/or suspend the relevant member account.

2. **Disclaimer**
   The Company shall not be liable for any disputes arising between shareholders and third parties in connection with the transfer, resale, or lending of Point Codes, Points, or member accounts. The Company shall also not be liable if Points cannot be received or used due to communication failures, use of operating systems or web browsers other than those recommended by the Company, system failures, or any other similar circumstances. In such cases, the Company will not provide any special treatment, including extension of deadlines, manual crediting of Points, guarantee of Point balances, or cash refunds.

■Character Conversion of Information Recorded in the Shareholder Register

If a shareholder's name, address, or other information recorded in the shareholder register contains characters that are not commonly supported by computer systems (including environment-dependent characters or custom characters), the Company may, without obtaining the shareholder's prior consent, convert such characters into commonly used characters for display or registration in connection with the operation of this Program. The Company shall not be liable for any differences in display or any other consequences resulting from such conversion.

■Amendment or Termination of the Program

1. The Company reserves the right to amend, suspend, or terminate this Program at its sole discretion without prior notice due to changes in applicable laws or regulations, changes in the business environment, or any other circumstances.
2. If this Program is terminated, all Points awarded under this Program shall, in principle, become invalid as of the termination date, and shareholders shall have no right to make any monetary or other claims against the Company in connection with such Points.

■Contact Information

Any inquiries regarding this Program shall, in principle, be submitted through the Inquiry Form available on the Company's designated official online shop.

(https://help.vitabrid.co.jp/hc/ja/requests/new)

■First-Year Special Measure for the Shareholder Benefit Program

Under the **First-Year Special Measure**, and in addition to the regular Shareholder Benefit Program, the Company will award Points to shareholders who are listed or recorded in the Company's shareholder register as of the end of August 2026, in accordance with the provisions set forth below. Matters not specifically provided for in this section shall be governed by the provisions of the regular Shareholder Benefit Program.

1. **Eligible Shareholders under the First-Year Special Measure**：Shareholders who are listed or recorded in the Company's shareholder register as of the end of August 2026 and hold one trading unit (100 shares) or more.
2. **Points Award Criteria under the First-Year Special Measure**：Eligible Shareholders under the First-Year Special Measure will receive the number of Points specified in the "Three (3) Months or More" column of the Points Award Table, regardless of their Continuous Holding Period.
3. **Notification of the Point Code under the First-Year Special Measure**：The Point Code for the First-Year Special Measure is scheduled to be sent to the address recorded in the Company's shareholder register in early November 2026.
4. **Deadline for Claiming Points under the First-Year Special Measure**： November 30, 2027.

This Program shall commence on July 16, 2026.