July 10, 2026

Company name:	KOSHIDAKA HOLDINGS Co., LTD.
Name of representative:	Hiroshi Koshidaka, Representative Director & President
	(Securities code: 2157: TSE Prime Market)
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Notice Concerning Revision in Shareholder Benefit Program

KOSHIDAKA HOLDINGS Co., Ltd. (the "Company") hereby announces that, it has decided, at a meeting of the Board of Directors held on July 10, 2026, to revise its shareholder benefit program as described below.

1. Reason for revision in shareholder benefit program

   The Company's shareholder benefit program has been in place for better understanding of company's services by shareholders.

   The Company has decided to revise the program to facilitate the usage of the benefit coupons by increasing the times of the issuance of the coupons and by expanding the scope of the shops where shareholders can use the coupons.

2. Details of revision

   The Company currently issue shareholder benefit coupons valid for 12 months once a year to the shareholders at the end of the Fiscal Year. In the revised program, the company will issue benefit coupons valid for 6 months at the end of Fiscal Year and also issue the same number of coupons at the end of the second quarters. For shareholders holding the Company's shares continuously, the number of coupons distributed for a year will be doubled.

   At the same time, the scope of the stores where the coupons can be used will be expanded. Currently the benefit coupons can be used at "Karaoke Manekineko" and "One-Kara (Exclusively for Single-use Karaoke)", both operated by KOSHIDKA Co., LTD., consolidated subsidiary. In the revised program, in addition to at stores with the above mentioned brand, coupons are to be used also at "CAFÉ ECLA", operated by KOSHIDKA Co., LTD., "Karaoke shop JOYSOUND", "Karaoke GLANZA" and "The Sky (Tenkuu) shabu-shabu sukiyaki dinning" operated by Standard Corp., consolidated subsidiary.

3. Schedule of revision

Shareholders benefit coupons issued for the shareholders at 31st August, 2026 and thereafter, will be revised as described above.

The Company has also decided the revision to Dividend forecast for the Fiscal Year Ending August 2026 at the same Board of Directors meeting held today. Please refer for further details to the release disclosed separately today.