Note: This document is a translation of the original Japanese version and provided for reference purposes only. In the event of any discrepancy between the Japanese original and this English translation, the Japanese original shall prevail.

November 9, 2026

The Nisshin OilliO Group, Ltd.
Securities Code: 2602; Prime Market of TSE
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Announcement Regarding Changes to the Shareholder Benefit Program

The Nisshin OilliO Group, Ltd. (the "Company") hereby announces that it has resolved at the Board of Directors' meeting held today to change the shareholder benefit program. The details are as follows.

1. Reason for the change

In conjunction with the share split effective April 1, 2026, the Company will extend shareholder benefits to shareholders holding 100 shares after the split so that more people will find our shares attractive. To encourage shareholders to hold our shares for the long term, we have also decided to revise the shareholder benefit program, as described below.

2. Details of the change

Before change

Number of shares held	Continuous holding period	Benefit details
100 shares	–	*Nisshin OilliO Gift Set* products equivalent to ¥1,500
200 shares or more	–	*Nisshin OilliO Gift Set* products equivalent to ¥3,000

After change

Number of shares held	Continuous holding period	Benefit details
100 shares (Newly established)	–	*QUO Card* valued at ¥500
300 shares (100 shares before the split)	–	*Nisshin OilliO Gift Set* products equivalent to ¥1,500
600 shares or more (200 shares or more before the split)*	Less than 5 years	*Nisshin OilliO Gift Set* products equivalent to ¥3,000
	5 years or longer	*Nisshin OilliO Gift Set* products equivalent to ¥5,000

* "Continuous holding period of 5 years or longer" is defined as being listed or recorded in the shareholder register as of the shareholder benefit eligibility record date (March 31 each year), under the same shareholder number at least 11 consecutive times on the shareholder register record date (March 31 and September 30). To meet the conditions, shareholders are required to continuously have held 600 shares or more (200 shares or more prior to the share split) throughout the continuous holding period.

3. Effective date of the change

The revised shareholder benefit program will apply to shareholders listed or recorded in the shareholder register as of March 31, 2027.

In the initial year after the change, shareholders eligible for the “continuous holding period of 5 years or longer” are those who are listed or recorded in the shareholder register holding 600 shares or more (200 shares or more prior to the share split) continuously under the same shareholder number during the period from March 31, 2022 to March 31, 2027.