(Translation)

August 7, 2026

Dear Sirs and Madams:

Name of the Company: NH Foods Ltd.

Representative: Fumio Maeda
President and Representative Director
(Code No. 2282, Prime Market of the Tokyo Stock Exchange)

Person to contact: Tomoya Matsuda
General Manager of Public Relations & Sustainability Department
(TEL: +81-6-7525-3031)

Notice of Partial Changes to the Shareholder Special Benefit Plan

NH Foods Ltd. (the "Company") hereby notifies that, as described in the "Notice of Share Split, Partial Amendment to Articles of Incorporation in Connection with the Share Split, and Revision to Shareholder Special Benefit Plan" announced on May 8, 2026, the Company has been reviewing the special benefit items and services under the Shareholder Special Benefit Plan, taking into account opinions and requests received from shareholders. At the meeting of its Board of Directors held today, the Company resolved the details of the Shareholder Special Benefit Plan to apply after the Share Split, as described below:

Description

1. Details of the Changes to the Shareholder Special Benefit Plan

(1) Criteria for presentation of Special Benefits and details thereof

<table>
<tr><th colspan="3">Before the Changes</th></tr>
<tr><th rowspan="2">Number of shares held</th><th rowspan="2">Continuous shareholding period</th><th>Special Benefits</th></tr>
<tr><th>Special benefit item</th></tr>
<tr><td>—</td><td>—</td><td>—</td></tr>
<tr><td>100 shares or more but less than 500 shares</td><td rowspan="2">None</td><td>Special benefits worth 1,500 yen once a year</td></tr>
<tr><td>500 shares or more</td><td>Special benefits worth 3,000 yen twice a year</td></tr>
<tr><td>500 shares or more</td><td>5 years or more</td><td>Special benefits worth 5,000 yen twice a year</td></tr>
</table>

<table>
<tr><th colspan="4">After the Changes</th></tr>
<tr><th rowspan="2">Number of shares held</th><th rowspan="2">Continuous shareholding period ※ 1</th><th>Record date of March 31</th><th>Record date of September 30</th></tr>
<tr><th>Special benefit item ※2</th><th>Company-designated online shop coupon ※3</th></tr>
<tr><td>100 shares or more but less than 300 shares</td><td>6 months or more</td><td><u>Special benefit item worth 1,000 yen</u></td><td>—</td></tr>
<tr><td>300 shares or more but less than 900 shares</td><td rowspan="3">6 months or more</td><td>Special benefit item worth 2,000 yen</td><td>1,000 yen coupon</td></tr>
<tr><td>900 shares or more but less than 1,500 shares</td><td>Special benefit item worth 3,000 yen</td><td>2,000 yen coupon</td></tr>
<tr><td>1,500 shares or more</td><td>Special benefit item worth 6,000 yen</td><td>3,000 yen coupon</td></tr>
<tr><td>1,500 shares or more</td><td>5 years or more</td><td>Special benefit item worth 10,000 yen</td><td>3,000 yen coupon</td></tr>
</table>

Note:

*1. Continuous Shareholding Requirement of Six (6) Months or More

A shareholder will be deemed to satisfy the continuous shareholding requirement if, as of the applicable record date for shareholder benefits, the shareholder appears or is recorded in the Company's register of shareholders under the same shareholder number on two (2) or more consecutive record dates, namely March 31 and September 30 of each year.

*2. Special benefit items

Shareholders may choose one item from a lineup unique to the NH Foods Group, depending on the number of shares held and the continuous shareholding period. Examples of available special benefit items include assortments of NH Foods Group products, ham sets, assortments of retort-pouch food products, and coupons for the Fighters Official Online Store.

*3. Company-designated online shop coupon

The Company plans to provide coupons that may be used at online shop designated by the Company.

Other matters

For details of the special benefit items and the use of the Company-designated online shop coupon, please refer to the “Guide to Shareholder Special Benefits,” which is scheduled to be sent in early June 2027.

2. Timing of the Changes

The revised Shareholder Special Benefit Plan will apply beginning with the shareholder special benefits based on the record date of March 31, 2027.

As the Share Split is scheduled to take effect on October 1, 2026, shareholder special benefits based on the record date of September 30, 2026 will be provided in accordance with the current criteria.

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