

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

March 4, 2026

To whom it may concern:

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**Notice Regarding Determination of Details of Shareholder Benefit Program for the Fiscal Year Ending March 2026 and Partial Revision of the Program from the Fiscal Year Ending March 2027**

FRANCE BED HOLDINGS CO., LTD. (the “Company”) hereby announces that it has determined today the details of the shareholder benefit program for the fiscal year ending March 2026 and has also decided to partially revise the shareholder benefit program from the fiscal year ending March 2027, as outlined below.

Details

**I. Details of the Shareholder Benefit Program for the Fiscal Year Ending March 2026**

1. Purpose of the Shareholder Benefit Program

The Company implements a shareholder benefit program once a year in order to express its appreciation for the continued support of its shareholders, to further enhance shareholders’ understanding of the Group’s business and products, and to encourage long-term share ownership.

2. Details of the Shareholder Benefit Program

(1) Eligible Shareholders

Shareholders or registered pledgees who are listed or recorded in the final shareholders’ register as of March 31, 2026, and who hold 200 shares or more of the Company’s common stock.

(2) Details of Shareholder Benefits

As shown in the table below, shareholders with a holding period of less than one year will receive A) the products worth 3,000 yen. Shareholders with a holding period of one year or more may choose one of the following benefits: B) A voucher for the shareholder benefit exclusive website, C) An exchange for the Group products, D) A donation to charities, or E) A voucher for down quilt renovation.

Number of shares held/ holding period	Benefits details
① 200 shares or more / less than 1 year	A) the products worth 3,000 yen (Scheduled to be shipped around November 2026)

	<p>Eizui [Raising Towel R] feel Towel</p>  <p>&lt; Sample Towel &gt;</p>
<p>② 200 shares or more /1 year or more and less than 5 years</p>	<p>B) You may use a 10,000-yen voucher on the shareholder benefit exclusive website, which mainly offers Company Group products.</p>
	<p>C) You may choose one item from the following Company Group products. (For an overview of each product, please refer to (3) “Features / Specifications of Complimentary Products.”)</p> <ul style="list-style-type: none"> <li>① Luxury Pillowcase</li> <li>② Sea Turtle Pillow</li> <li>③ Good Sleep Plus Bio Bed Pad</li> <li>④ Effe Premium Mattress Cover</li> <li>⑤ Mattress Protector Doctor Pro Care</li> </ul>
	<p>D) Donations to Charitable Organizations</p> <p>You may use the shareholder benefit as a donation to social welfare facilities (donation of products manufactured by the Company Group). One voucher will be converted into 10,000 yen, and Company Group products equivalent to the total amount collected will be donated to social welfare facilities of the Japanese Red Cross Society.</p> 
<p>③ 200 shares or more / 5 years or more</p>	<p>B) You may use a 15,000-yen voucher on the shareholder benefit exclusive website, which mainly offers the Group products.</p>
	<p>C) In addition to items (1) through (5) above, you may choose one item from the following Group products. (For an overview of each product, please refer to (3) “Features / Specifications of Complimentary Products.”.)</p> <ul style="list-style-type: none"> <li>⑥ Snowless Pillow Mini</li> <li>⑦ ZUKAN Pillow</li> <li>⑧ Wool Mesh Bed Pad</li> <li>⑨ Raku Pita Washable Antibacterial Bed Pad</li> <li>⑩ Miyasou Night Cap</li> <li>⑪ Miyasou Pillowcase</li> <li>⑫ UF-71 Wheelchair Cushion</li> </ul>

	<p>⑬ Softly Fit Cushion Mofu Pita U-L</p> <p>D) Donations to Charitable Organizations          You may use the shareholder benefit as a donation to social welfare facilities (donation of products manufactured by the Company Group). One voucher will be converted into 15,000 yen, and Company Group products equivalent to the total amount collected will be donated to social welfare facilities of the Japanese Red Cross Society.</p> <p>E) Feather quilt renovation voucher          This is a feather quilt renovation (re-beating) by Our Company. We will clean the quilt individually at the exclusive domestic factory (Shizuoka factory).          The service can be used as a 15,000-yen voucher.</p>
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Note 1) Continuous holding for one year or more means holding at least 200 shares twice consecutively on register of members as of March 31 under the same shareholder number.

Note 2) Continuous holding for five years or more means holding at least 200 shares six times consecutively on register of members as of March 31 under the same shareholder number.

(3) Features / Specifications of Complimentary Products

Features/Specifications, etc.	Image
<p>① Luxury pillowcase/1 piece</p> <p>[Features]</p> <ul style="list-style-type: none"> <li>• Combines smooth, high-quality silk with durable cotton</li> <li>• Machine-washable while retaining an elegant sheen</li> </ul> <p>[Size]</p> <ul style="list-style-type: none"> <li>• Width 50 x Length 70 cm</li> </ul> <p>[Material]</p> <ul style="list-style-type: none"> <li>• Front: 60% Cotton 40% Silk (Satin)/Back: cotton 100% (Knit)</li> <li>Color: Gold only</li> </ul>	
<p>② Sea Turtle Pillow/1 piece</p> <p>[Features]</p> <ul style="list-style-type: none"> <li>• The unique silhouette supports comfortable sleep in any posture (prone, side, or back) .</li> <li>• Can be used in four different heights by changing the orientation or using the height adjustment sheet.</li> <li>• Fabric with high sterilization function is used for the cover.</li> </ul>	 <p>&lt;Body &gt;</p>

- Urethane containing tea catechin is used for the body and height adjustment sheet.

[Size]

- Width 56 x Depth 41 x Height 12.5 cm

[Material]

- Body

[Side Fabric] Polyester 100% [Body] Low-resilience urethane foam

- Height adjusting sheet

[Side Fabric] Polyester 100% [Sheet] urethane foam

- Side cover

Polyester70%, Cotton 27%, Acrylic 3% (Uses anti-bacterial thread)



< Example of Use >

③ Good Sleep Plus Bio Bed Pad/ 1 piece (choose one: Single or Semi-double)

[Features]

- Hygienic bed pad with antibacterial and deodorant functions
- Washable at home

[Size]

[Single] Width 97 x Length 195 cm

[Semi-double] Width 122 x Length 195 cm

[Material]

[Filling] Polyester 100% (Anti-Bacterial & Deodorant Finish)

[Side Fabric] Polyester 65%, Cotton 35%

(with anti-slip rubber at four corners)



④ Effe Premium Mattress Cover/ 1 piece (Single)

[Features]

- Features “gloss” and “suppleness,” with a smooth feel.
- While retaining cotton’s moisture absorption, the fabric is designed to fit the body more comfortably.

[Size]

- Width 97 x Length 195 cm ( compatible with mattress thickness up to 35 cm)

[Material]

- Cotton 100% (French twill)

Color: “Greige” only



⑤ Mattress Protector Doctor Pro Care/ 1 piece (choose one: Single, Semi-double, or Double)

[Features]

- Protects the mattress from stains, moisture, and mites by placing it directly over the mattress .
- Breathable and quick-drying for hygienic use even when sweating .
- Unlike typical waterproof materials, it is thin, flexible, and has a smooth feel .

[Size]

[Single] Width 97 x Length 195 cm

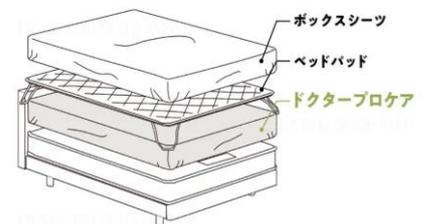
[Semi-double] Width 122 x Length 195 cm

[Double] Width 140 x Length 195 cm

(Compatible with mattress thickness up to 30 cm for all sizes)

[Material]

- Polyester 100%



<Example of use>

⑥ Snowless pillow mini/1 piece

[Features]

- Creates a relaxing space anywhere; a pillow cushion usable on a bed, in the living room, or on a sofa
- The unique shape reduces the burden on the neck, shoulders, and arms when lying on the side, and also supports the prone position
- Can also be used as a floor cushion when folded

< Head cushion >

Soft low resilience material that fits your head

Reduces stress on the neck

< Arm cushion >

Reduces the load on the arm when lying on the side and can be mounted on either side

[Size]

Body (including arm cushion) Width 54 x Depth 75 x Height 27 cm

[Material]

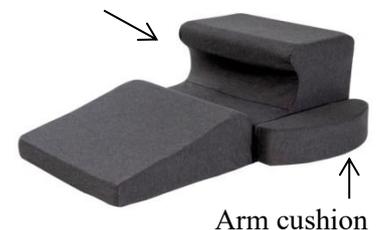
[Outer Fabric] Polyester 95%, Polyurethane 5%

[Inner Fabric] Polyester 100%

[Filling] Urethane foam

(Head cushion upper part: Low-resilience urethane foam)

Head cushion



<Body>



< Example of use >

⑦ ZUKAN pillow/1 piece

[Features]

- cooling-type pillow that maintains a surface temperature 2.6°C lower than a typical pillow through unique heat dissipation technology.
- A built-in “heat dissipation sheet” releases heat accumulated in the pillow during sleep to reduce stuffiness.
- The gel layer on the surface creates space to increase the heat dissipation effect.
- The gel layer on the surface creates space and enhances heat dissipation; the low-resilience urethane foam has a ventilation function, allowing you to change the direction and choose the height.
- Exclusive pillowcase included

[Size]

- Width 60 cm x Depth 40 cm x Height 10/13cm

[Material]

[Side Cover] Upper Layer: thermoplastic elastomer/Fabric: Nylon 88% Polyurethane 12%

[Body] Inner Bag: Polyester 100% /Body: Low-resilience urethane foam

[Exclusive pillowcase] Nylon 88%, Polyurethane 12%



<Body>



<With pillowcase>



< Example of use >

⑧ Wool Mesh Bed Pad/ 1 piece (Single)

[Features]

- An all-season wool bed pad: warm in winter and cool in summer
- The warmth of wool and the breathability of mesh provide a comfortable, non-sticky feel.

[Size]

- Single: Width 97 x Length 195 cm

[Material]

[Filling] 100% wool (British wool)

[Side]

Outer fabric: Polyester 80%, Cotton 20%

Inner fabric: Polyester 100%

Lining: Polyester 100% (mesh)

(with anti-slip rubber at four corners)



<Back>

⑨ Raku Pita Washable Antibacterial Bed Pad / 1 piece (Single)

[Features]

- Clean and hygienic with antibacterial and deodorant filling.
- Easy placement (“just place it”); no corner rubber.
- “Washable” specification: washable at home.

<p>[Size]</p> <ul style="list-style-type: none"> <li>• Width 97 x Length 195 cm</li> </ul> <p>[Material]</p> <p>[Filling] Polyester 100% (Anti-Bacterial &amp; Deodorant Finish)</p> <p>[Side]</p> <p>Outer fabric: Polyester 65%, Cotton35%</p> <p>Inner fabric: Polyester 100%</p> <p>Lining: polyester60%, polyurethane40% (anti-slip fabric)</p>	
<p>⑩ Miyasou Night Cap/1 piece</p> <p>[Features]</p> <ul style="list-style-type: none"> <li>• Contains 100% plant-derived wild organic ingredients</li> <li>• Supports “moisturized skin,” “odor care,” “smooth and glossy hair,” and “relaxation.”</li> </ul> <p>[Size]</p> <ul style="list-style-type: none"> <li>• Overall length approx. 47.5 x Width 36 cm</li> <li>• Elastic part (flat) approx. 23.5 cm</li> </ul> <p>[Material]</p> <ul style="list-style-type: none"> <li>• Cotton57%, Rayon 43%</li> <li>Color: “Sky Blue” only</li> </ul>	 <p>&lt;Example of use&gt;</p> 
<p>⑪ Miyasou Pillowcase/1 piece</p> <p>[Features]</p> <ul style="list-style-type: none"> <li>• Smooth-texture pillowcase</li> <li>• Contains 100% plant-derived wild organic ingredients</li> <li>• Supports “moisturized skin,” “odor care,” “smooth and glossy hair,” and “relaxation.”</li> </ul> <p>[Size]</p> <ul style="list-style-type: none"> <li>• Width 50 x Length 80 cm</li> </ul> <p>[Material]</p> <ul style="list-style-type: none"> <li>• Cotton 90%, Rayon 10%</li> </ul>	 <p>&lt;Example of use&gt;</p> 

⑫ UF-71 Wheelchair Cushion/1 piece

[Features]

- Two-layer polyurethane structure; you can choose your preferred firmness by using either side (front/back).
- Antibacterial and waterproof fabric processing; can also be used for everyday purposes as a seat cushion.

[Size]

- Width 41 x Depth 41 x Height 9 cm

[Material]

[Filling] Polyurethane 2-layer structure

[Cover] Nylon with polyurethane laminate



⑬ Softly Fit Cushion Mofu Pita U-L/1 piece

[Features]

- A mix of fillings with high deodorizing performance that resists stuffiness and fillings with softness and durability.
- Antibacterial treatment is applied; machine-washable.
- Recommended for relaxing at home (e.g., placed on the abdomen or tucked behind the back).

[Size]

- Width 66 x Length 86 cm

[Weight]

- 790 g \*Body only (without waterproof cover)

[Material]

[Fabric] Polyester

[Filling] Polyester, Synthetic fiber (acrylate)



<Body>



<Examples of use>

## E) Down Quilt Renovation Voucher

### [Features]

- Down quilt renovation (re-beating) service provided by the Company.
- Refreshes your long-loved down quilt to restore its original performance. A renovation certificate will be issued, and if the quilt was manufactured by the Company, it comes with a warranty (three-year warranty) for peace of mind.
- All renovation is carried out at the Company's Shizuoka factory. Through completely individual cleaning, the down quilt will be renovated to be clean and fluffy.

### [Overview]

The voucher can be used as **a 10,000-yen or 15,000-yen voucher** for the "Down Quilt Renovation" (France Bed down quilt renovation service).

**\*Details of the service will be provided on the shareholder benefit exclusive website (scheduled to open at the end of June 2026).**



\*Some specifications of the complimentary products may change. We appreciate your understanding in advance.

\*As the quantity of each complimentary product is limited, we may cancel the application as soon as the planned quantity is exceeded. We appreciate your understanding in advance.

\*We do not ship overseas. We appreciate your understanding in advance.

## 3. Implementation Period and Validity

After the conclusion of the 23rd Annual General Meeting of Shareholders, the Company will send a shareholder benefit notice to shareholders or registered pledgees who are listed or recorded in the final shareholders' register as of March 31, 2026, and who hold 200 shares or more. (Shareholders or registered pledgees with a holding period of less than one year will receive the products worth 3,000 yen at their registered address around November 2026.)

The application period and usage deadline for the shareholder benefit program will be **December 31, 2026**.

Previously, the application period for the shareholder benefit program was "from after the Annual General Meeting of Shareholders until March 31 of the following year"; however, from the fiscal year ending March 2026, it will be changed to "until December 31 of the same year." We appreciate your understanding in advance.

## **II. Partial Revision of the Shareholder Benefit Program from the Fiscal Year Ending March 2027**

### 1. Reason for the revision

The Company has continuously reviewed the appropriate approach to shareholder returns, including the shareholder benefit program, taking into consideration changes in shareholder composition, shareholders' holding trends, and consistency with the Company's medium- to long-term management strategy.

In recent years, while the number of shareholders who hold shares for a short period has been increasing, the proportion of shareholders who support the strengthening of the Company's business foundation and the enhancement of corporate value from a medium- to long-term perspective has also been growing.

The Company believes that placing greater emphasis on returns to shareholders who support the Company from a medium-to long-term perspective contributes to the sustainable enhancement of corporate value. Accordingly, the Company has come to believe that it is appropriate to revise the shareholder benefit program to a structure premised on continuous shareholding.

Based on this approach, the Company has decided to discontinue shareholder benefits for shareholders who have held shares for less than one year and to revise it to the program for shareholders who have continuously held the Company's shares for one year or more.

## 2. Details of the revision

Under the Silver Course, where the number of shares held / holding period is "200 shares or more / less than one year," shareholders have been provided with the products worth 3,000 yen; however, from the fiscal year ending March 2027, the Company will abolish the Silver Course.

The Change will be implemented from the perspective of maintaining and emphasizing the level of return to shareholders who hold shares in the medium- to long- term. There will be no change to the benefits for shareholders who have held shares for 1 year or more.

## 3. Timing of Implementation

These changes will take effect from the record date of March 31, 2027. For the record date of March 31, 2026, the current shareholder benefit program will continue to apply.

The Company regards sustainable shareholder returns as an important management issue and will continue its efforts to contribute to sustainable social growth and enhance corporate value. The Company respectfully asks for shareholders' understanding.

End