

July 22, 2025

To whom it may concern:

Company name	Cosmo Energy Holdings Co., Ltd. (Code: 5021, Prime Market in the Tokyo Stock Exchange)
Representative	Shigeru Yamada Representative Director and Group CEO
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Notice regarding Share Split, Partial Amendment to the Articles of Incorporation and Revision of Dividend Forecasts

Cosmo Energy Holdings Co., Ltd. (hereinafter referred to as the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on July 22, 2025, to conduct share split as described below.

1. Share split

(1) Purpose of share split

The purpose is to lower the minimum investment amount through the share split, thereby creating a more accessible investment environment for a broader range of investors. Through this initiative, the Company intends to enhance understanding of its strategy and corporate activities, ultimately contributing to the expansion of its investor base.

(2) Overview of the share split

I. Method of the share split

Each common share held by shareholders listed or recorded in the final shareholder register on the record date of September 30, 2025, will be split into 2 shares.

II. Number of shares to be increased by the share split

Total number of issued shares before the share split	88,353,761 shares
Number of shares to be increased by the share split	88,353,761 shares
Total number of issued shares after the share split	176,707,522 shares
Total number of shares authorized to be issued after the share split	340,000,000 shares

(3) Timetable

Date of public notice of the record date (scheduled)	Thursday, September 11, 2025
Record date	Tuesday, September 30, 2025
Effective date	Wednesday, October 1, 2025

(4) Other

The share split will not result in a change to the amount of stated capital.

2. Partial Amendment of Articles of Incorporation

(1) Reasons for the amendment

The total number of authorized shares described in Article 6 of the Company's articles of incorporation will be amended in conjunction with this share split as provided for in Article 184 (2) of the Companies Act of Japan, effective Wednesday, October 1, 2025.

(2) Overview of the amendment

Updated contents are underlined.

Current Articles of Incorporation	After the amendment
Article 6. Total Number of Authorized Shares The total number of authorized shares shall be <u>one hundred and seventy million</u> (170,000,000) shares.	Article 6. Total Number of Authorized Shares The total number of authorized shares shall be <u>three hundred and forty million (340,000,000)</u> shares.

(3) Timetable

Date of Board of Directors' resolution	Tuesday, July 22, 2025
Effective Date	Wednesday, October 1, 2025

3. Revision of dividend projections associated with the share split

As a result of this share split, the dividend forecasts for the end of the fiscal year through March 31, 2026, announced on May 13, 2025, has been revised as follows. This revision is in line with the increase in the number of outstanding shares as a result of the said share split. Therefore, there will be no substantial change to the year-end and annual dividend projections.

Since the share split will take effect on October 1, 2025, dividends paid at the end of the second quarter, with a record date of September 30, 2025, will be based on the number of shares before the share split.

	Dividend per share (yen)		
	Interim dividend	Year-end dividend	Annual
Latest forecast (Announced on May 13, 2025)	150.00	180.00	330.00
Revised forecast (Pre-Share Split basis)	150.00	90.00 (180.00)	— (330.00)
(Reference)Last year results Results for FY March 2025	150.00	180.00	330.00

Note: Dividend per share at the end of the second quarter will be based on the number of shares before the share split; therefore, the dividend will be 150.00 yen per share and there is no revision from the latest forecast.

Note: Dividend per share at the end of the current fiscal year will be based on the revised number of shares after the share split; therefore, the dividend will be 90.00 yen, which is one half of the latest forecast of 180.00 yen.

Note: The total dividend per share forecast is not stated as a simple calculation is not possible due to the share split.

End