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January 13, 2026

Company name:	TOHO Co., Ltd. (Securities code: 8142, Prime Market)
Name of representative:	Kuniharu Okuno, Representative Director and President
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## **Notice Concerning Stock Split and Partial Amendment to the Articles of Incorporation**

TOHO Co., Ltd. (the “Company”) hereby announces that the Company, at a meeting of its Board of Directors dated January 13, 2026, resolved to carry out a stock split and make partial amendments to its Articles of Incorporation in connection with the stock split, as described below.

### **I. Stock Split**

#### **(A). Purpose of the stock split**

The purpose of the stock split is to lower the minimum investment unit of the Company’s shares, thereby providing investors with a more convenient investment environment, and to further enhance liquidity and expand the investor base.

#### **(B). Overview**

##### **1. Method of the stock split**

Each share of common stock owned by shareholders listed or recorded in the final register of shareholders as of the record date of Saturday, January 31, 2026, will be split into three shares.

Since this day falls on a non-business day, the substantial record date will be Friday, January 30, 2026.

2. Number of shares to be increased by the stock split

(i)	Total number of issued shares before the stock split	11,012,166 shares
(ii)	Number of shares to be increased by the stock split	22,024,332 shares
(iii)	Total number of issued shares after the stock split	33,036,498 shares
(iv)	Total number of authorized shares after the stock split	83,852,400 shares

3. Schedule of the stock split

(i)	Date of public notice of the record date (scheduled)	Thursday, January 15, 2026
(ii)	Record date	Saturday, January 31, 2026 * the substantial record date will be Friday, January 30, 2026.
(iii)	Effective date	Sunday, February 1, 2026

(C). Others

There will be no change in capital as a result of the stock split.

## II. Partial Amendment to the Articles of Incorporation

(A). Reason for Amendment

In accordance with the stock split, the Company will amend a part of its Articles of Incorporation pursuant to Article 184, Paragraph 2 of the Companies Act, with the amendment taking effect on Sunday, February 1, 2026, as resolved by the Board of Directors.

(B). Details of Amendment

Current	Proposed amendment
Chapter 2: Shares (Total number of authorized shares) Article 6. The total number of authorized shares of the Company shall be <u>27,950,800</u> shares.	Chapter 2: Shares (Total number of authorized shares) Article 6. The total number of authorized shares of the Company shall be <u>83,852,400</u> shares.

(Amended parts are underlined)

(C). Schedule of Amendment

Date of resolutions at the meeting of the Board of Directors : Tuesday, January 13, 2026

Effective date : Sunday, February 1, 2026

### III. Dividends

As the effective date of the stock split is February 1, 2026, the year-end dividends for the fiscal year ending January 2026, with a record date as of January 31, 2026, will be calculated based on the number of shares held prior to the stock split.

### IV. About the Shareholder Benefits Program

- To help shareholders gain a deeper understanding of our Group's businesses, we offer a shareholder benefit program based on the number of shares held and the length of the holding period listed or recorded in the shareholder register as of January 31 each year.

- As the effective date of the upcoming stock split is February 1, 2026, the shareholder benefits granted based on the record date as of January 31, 2026 (scheduled to be delivered around late June) will be determined based on the number of shares held before the stock split.

- With respect to the shareholder benefit program for shareholders with a record date on or after February 1, 2026, no substantive changes are planned at this time. Accordingly, as shown in the table below, the eligibility requirements will be applied by multiplying the pre-split shareholding requirements by three. Any future revisions will be disclosed in a timely manner as appropriate.

#### 【Shareholder Benefit Program for Record Dates On or After February 1, 2026】

Number of shares held	<u>300 shares</u> or more	<u>300 shares</u> or more Less than <u>600 shares</u>	<u>600 shares</u> or more Less than <u>1,200 shares</u>	<u>1,200 shares</u> or more
Holding period	Less than 1 year	1 year or longer	1 year or longer	1 year or longer
*Donation Course	Donation amount: 1,000 yen		Donation amount: 2,000 yen	Donation amount: 4,000 yen
*Discount Coupon Course	Shopping Discount Coupons (100 yen each × 50 coupons)		Shopping Discount Coupons (100 yen each × 200 coupons)	Shopping Discount Coupons (100 yen each × 400 coupons)
*Product Course	—	toho coffee Set	Original Product Set or toho coffee Set	Original Product Set or toho coffee Set

(Amended parts are underlined)

- Note: Based on the number of shares held and the holding period, shareholders may select one item from the courses marked with an asterisk (\*).

- Note: Shareholders considered to have a “holding period of one year or longer” are those who have been listed or recorded under the same shareholder number in the shareholder register on the record date (January 31) as well as on July 31 and January 31 of the previous year—i.e., listed or recorded for at least three consecutive times.