

DISCLAIMER: This English document is translated using a machine translation. You may use this for reference purposes only, fully understanding that it may include inaccurate translations. It is your sole responsibility if you rely not on the Japanese original but on this translation.



February 9, 2026

To whom it may concern,

Company name: SPK Corporation
Name of representative: Kyoichiro Oki, President
(Code: 7466, TSE Prime)
Inquiries: Masashi Ogawa, Member of the Board,
Director, Chief Financial Officer
Division General Manager,
Corporate Management Division
(TEL. +81-6-6454-2002)

Notice Concerning Share Split and Partial Amendment to Articles of Incorporation

The Company hereby announces that its Board of Directors meeting held today resolved share split and a partial amendment to its Articles of Incorporation. Details are as follows.

1. Purpose of the share split

The purpose is to improve the liquidity of stocks and expand the investor base by reducing the amount per investment unit.

2. Overview of the share split

(1) Method of the share split

As of the record date of March 31, 2026, the Company will split common shares at a ratio of two (2) shares for every one (1) share held by the shareholders listed or recorded in the final shareholder registry as of the record date.

(2) Number of shares to be increased by the share split

(i) Total number of issued shares before the share split	10,453,800 shares
(ii) Number of shares to be increased by the share split	10,453,800 shares
(iii) Total number of issued shares after the share split	20,907,600 shares
(iv) Total number of shares authorized to be issued after the share split	40,000,000 shares

(3) Schedule of the share split

(i) Date of public notice of the record date	Monday, March 16, 2026
(ii) Record date	Tuesday, March 31, 2026
(iii) Effective date	Wednesday, April 1, 2026

3. Partial Amendments to the Articles of Incorporation Due to the Share Split

(1) Reason for the change

In line with the share split, the Company will partially amend its Articles of Incorporation effective Wednesday, April 1, 2026 in accordance with Article 184, Paragraph 2 of the Companies Act.

(2) Details of the change

The changes are as follows (changed portions are indicated by underlines)

Before the change	After the change
(Total Number of Authorized Shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>40,000,000 shares</u> .	(Total Number of Authorized Shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>80,000,000 shares</u> .

(3) Schedule of the change

Date of resolution at the meeting of the Board of Directors	Monday, February 9, 2026
Effective date of the amendment to the articles of incorporation	Wednesday, April 1, 2026

4. Adjustment of Total Number of Granted Shares (per year) under Restricted Stock Compensation Plan

Following the share split, total number of common shares to be newly issued or disposed of (per year) as restricted stock to Eligible Directors shall be adjusted as follows from April 1, 2026.

Total number of common shares to be newly issued or disposed of (per year)	
Before the adjustment	After the adjustment
<u>30,000 shares or less</u>	<u>60,000 shares or less</u>

(Reference) Please refer to the disclosure document below for details of the restricted stock compensation plan. Announcement of Introduction of Restricted Stock Compensation Plan, disclosed on May 16, 2024

5. Other

(1) Changes in the Amount of Share Capital

There will be no change in the amount of share capital upon the share split.

(2) Dividends

As the effective date of the share split is April 1, 2026, the year-end dividend for the fiscal year ending March 2026, with a dividend record date of March 31, 2026, will be based on the number of shares outstanding before the share split.