

February 12, 2026

Company name: KI-STAR REAL ESTATE Co., Ltd.
Representative: Keiji Hanawa, President and CEO
Securities code: 3465, Tokyo Stock Exchange, Prime Market
Contact: Kazuhiko Abe, Director, Managing
Executive Officer, CFO
Tel: +81-(0) 495-27-2525

Notice of Stock Split and Partial Revision to the Articles of Incorporation Following the Split

KI-STAR REAL ESTATE Co., Ltd. hereby announces that the Board of Directors approved a resolution on February 12, 2026 for a stock split and partial revision to the Articles of Incorporation following the split. Details are as follows.

1. Stock split

(1) Purpose of the stock split

KI-STAR intends to reduce the price of share-trading unit by the stock split with an aim to improve liquidity of its shares and expand its investor base.

(2) Overview of the stock split

1) Method of stock split

Shareholders listed in the final shareholder register on the record date of March 31, 2026 will receive two shares of common stock for each share held on the record date.

2) Number of shares increased by the stock split

i) Total number of shares issued prior to the stock split	15,866,400 shares
ii) Number of shares to be increased by the stock split	15,866,400 shares
iii) Total number of shares issued following the stock split	31,732,800 shares
iv) Total number of shares authorized following the stock split	96,000,000 shares

Note: Due to the exercise of share acquisition rights, there may be an increase in the above total number of shares issued prior to the record date of the stock split.

3) Schedule

i) Public notice of record date	March 16, 2026 (tentative)
ii) Record date	March 31, 2026
iii) Effective date	April 1, 2026

(3) Other

The amount of share capital will not change as a result of this stock split. Since the effective date of the stock split is April 1, 2026, the year-end dividend for the fiscal year ending March 31, 2026, with a record date of March 31, 2026, will be paid based on the number of shares prior to the stock split.

(4) Adjustment of exercise price of share acquisition rights

Along with this stock split, the exercise price per share of share acquisition rights issued by the Company will be adjusted as follows from April 1, 2026, the effective date of the stock split.

Name of share acquisition rights	Exercise price before adjustment	Exercise price after adjustment
Share acquisition rights (4th)	5,481yen	2,741yen

2. Partial revision to the Articles of Incorporation

(1) Reason for the revision

In association with this stock split, KI-STAR will amend the total number of shares authorized under Article 5 of its Articles of Incorporation effective April 1, 2026, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act.

(2) Details of the revision

(The underlined parts are the changes)

Before revision	After revision
(Total Number of Shares Authorized) Article 5 The total number of shares authorized to be issued by the Company shall be <u>48,000,000</u> shares.	(Total Number of Shares Authorized) Article 5 The total number of shares authorized to be issued by the Company shall be <u>96,000,000</u> shares.

(3) Schedule

Board of Directors' resolution: February 12, 2026

Effective date: April 1, 2026