

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.

February 27, 2026

Company name: Marumae Co., Ltd.
Name of representative: Toshikazu Maeda, President
and Representative Director
(Securities code: 6264; Prime
Market)
Inquiries: Takeshi Shimomai, General
Manager of the Administration
Department
(Email:
inquiry_en@marumae.com)

Notice Regarding Stock Split, Partial Amendment to Articles of Incorporation Accompanying the Stock Split, and Changes to the Shareholder Benefit Program

Marumae Co., Ltd. (the "Company") hereby announces that at a meeting of the Board of Directors held on February 27, 2026, resolutions were passed regarding a stock split, a partial amendment to the Articles of Incorporation, and changes to the shareholder benefit program, as detailed below.

1. Stock Split

(1) Purpose of the Stock Split

The purpose is to enhance the liquidity of the Company's shares and broaden its investor base by reducing the amount per trading unit, thereby making it easier for investors to invest.

(2) Overview of the Stock Split

(a) Method of Split

As of the record date of Tuesday, March 31, 2026, each share of common stock held by shareholders recorded in the final shareholder register on that date will be split into two shares.

(b) Number of Shares Increased by the Split

Total number of issued shares before the stock split	13,053,000 shares
Number of shares to be increased by this stock split	13,053,000 shares
Total number of issued shares after the stock split	26,106,000 shares
Total number of shares authorized to be issued after the stock split	104,424,000 shares

(c) Timetable

Date of public notice of the record date	Wednesday, March 11, 2026
Record date	Tuesday, March 31, 2026
Effective date	Wednesday, April 1, 2026

2. Partial Amendment to the Articles of Incorporation

(1) Reason for Amendment

In connection with this stock split, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act, the total number of shares authorized for issuance as stipulated in Article 6 of the Company's Articles of Incorporation will be amended effective Wednesday, April 1, 2026.

(2) Details of Amendment

The details of the amendment are as follows:

(Underlined text indicates changes)

Current Articles of Incorporation	After Amendment
Article 6 (Total Number of Authorized Shares) The total number of authorized shares of the Company shall be <u>52,212,000</u> shares.	Article 6 (Total Number of Authorized Shares) The total number of authorized shares of the Company shall be <u>104,424,000</u> shares.

(3) Schedule of Amendment

Effective Date: Wednesday, April 1, 2026

3. Shareholder Benefit Program

The Company's shareholder benefit program is designed to express gratitude for the continued support of its shareholders, to enhance the investment appeal of the Company's shares, and to encourage a deeper understanding of the Company's business, thereby promoting medium- to long-term shareholding.

In conjunction with the recent stock split, the Company will partially revise the contents of its shareholder benefit program, effective from the fiscal year ending August 2026, as outlined below.

	Before Change	After Change
Eligible Shareholders	Shareholders who have continuously held <u>1</u> unit (<u>100</u> shares) or more of the Company's shares for at least 6 months as of August 31 each year	Shareholders who have continuously held <u>2</u> units (<u>200</u> shares) or more of the Company's shares for at least 6 months as of August 31 each year. <u>However, in light of the stock split effective as of the end of March 2026, shareholders holding at least one unit as of the end of February 2026 will be eligible.</u>
	QUO Card (<u>1,000</u> yen)	QUO Card (<u>2,000</u> yen)

* Shareholders holding shares continuously for six months or more are those whose names appear or are recorded consecutively twice or more in the shareholder register as of the end of February and the end of August under the same shareholder number.

4. Other

There will be no change in the amount of share capital in connection with this stock split.