



March 30, 2026

Company Name: Fukuda Corporation  
Name of Representative: Masanori Araaki  
President and Representative Director  
(Securities code: 1899; TSE Prime Market)  
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## Position and Policy Regarding Reduction of the Investment Unit

### 1. Position Regarding Reduction of Investment Unit

The Company recognizes that reducing investment units is one effective measure to create a more accessible investment environment, encourage participation in the stock market by a broader range of investors, particularly individual investors, and thereby contribute to the revitalization of the equity market.

### 2. Policy Regarding Reduction of Investment Unit

With respect to reducing stock investment units, the Company will carefully consider the matter by comprehensively taking into account such factors as future stock market trends, the share price level and liquidity of the Company's shares, and changes in the shareholder composition. However, at this time, no specific measures or implementation timing have been determined.

(Note) This disclosure is made in accordance with Article 409 (Disclosure Regarding the Reduction of Investment Units) of the Securities Listing Regulations stipulated by the Tokyo Stock Exchange, as the Company's stock investment unit exceeds 500,000 yen as of December 31, 2025.