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June 12, 2026

To whom it may concern,

Company name:	BRONCO BILLY Co., Ltd.
Name of representative:	Shinki Sakaguchi, Representative Director and President
	(Securities code: 3091; TSE Prime and NSE Premier)
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Notice Concerning Stock Split, Partial Amendment to the Articles of Incorporation, Revision to Year-End Dividend Forecast, and Change to Shareholder Benefit Program

BRONCO BILLY Co., Ltd. (the "Company") hereby announces that, at its Board of Directors meeting held today, a resolution was passed regarding a stock split, a partial amendment to the Articles of Incorporation, a revision to the year-end dividend forecast, and a change to the shareholder benefit program. Details are as follows.

1. Purpose of the stock split

The purpose of this stock split is to expand our investor base by reducing the investment amount per trading unit, thereby improving share liquidity and creating more investment-friendly environment.

2. Overview of the stock split

(1) Method of the stock split

With a record date of Tuesday, June 30, 2026, the Company will conduct a 2-for-1 stock split of its common stock held by the shareholders listed or recorded in the final shareholder register as of that date.

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

(i) Total number of shares outstanding before the stock split	:	15,079,000 shares
(ii) Number of shares to be increased by the stock split	:	15,079,000 shares
(iii) Total number of issued shares after the stock split	:	30,158,000 shares
(iv) Total number of authorized shares after the stock split	:	45,040,000 shares

Note: The number of shares may increase due to the exercise of stock acquisition rights during the period of Board of Director’s resolution to record date for the stock split.

(3) Scheduled date of the stock split

(i) Date of public notice of the record date	:	Friday, June 12, 2026
(ii) Record date	:	Tuesday, June 30, 2026
(ii) Effective date	:	Wednesday, July 1, 2026

3. Partial amendment to the Articles of Incorporation due to the stock split

(1) Reason for amendment to the Articles of Incorporation

In line with this stock split, we will partially amend our Articles of Incorporation in accordance with a resolution of the Board of Directors pursuant to Article 184, Paragraph 2 of the Companies Act.

(2) Schedule of amendment to the Articles of Incorporation

Effective date: Wednesday, July 1, 2026

(3) Details of the amendment to the Articles of Incorporation

We will amend Article 5 (Total Number of Authorized Shares) of the current Articles of Incorporation to increase the total number of authorized shares in accordance with the stock split ratio.

(Change is underlined)

Current Articles of Incorporation	Amended Articles of Incorporation
[Total Number of Authorized Shares] Article 5 The total number of shares authorized to be issued by the Company shall be <u>22,520,000 shares</u>.	[Total Number of Authorized Shares] Article 5 The total number of shares authorized to be issued by the Company shall be <u>45,040,000 shares</u>.

4. Revision to year-end dividend forecast

(1) Reason for the revision to year-end dividend forecast

In light of this stock split, we will revise the year-end dividend forecast for the fiscal year ending December 31, 2026 (following the stock split) from 14 yen per share to 7 yen per share, half of the forecast amount stated in the "Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (Under Japanese GAAP)" announced on January 20, 2026.

(2) Details of the revision

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecast (Announced on January 20, 2026)	14.00 yen	14.00 yen	28.00 yen
Revised forecast	14.00 yen	7.00 yen	-
Actual results for the previous fiscal year (Fiscal year ended December 31, 2025)	13.00 yen	15.00 yen (including commemorative dividend of 2.00 yen)	28.00 yen

* The revised forecast for the fiscal year-end dividend represents dividend per share after the stock split. Please note that this revision to the dividend forecast is due to the stock split; there are no substantive changes to the projected fiscal year-end dividend per share and the total annual dividends announced on January 20, 2026.

5. Change to the shareholder benefit program

(1) Reason for the change to the shareholder benefit program

Following the 2-for-1 stock split of the Company’s stock, we will partially change our shareholder benefit program as follows.

(2) Details of the change

The details of the change are as follows.

Current			After the change	
Benefits (Exchanges for shareholder benefit voucher or rice)			Benefits (Shareholder benefit voucher)	
Record date	End of June End of December		Record date	End of June End of December
Number of shares held	Shareholder benefit	Rice	Number of shares held	Shareholder benefit voucher
Newly established	-	-	100 to 199 shares	2,000 yen
100 to 199 shares	2,000 yen	No exchange	200 to 399 shares	3,000 yen
200 to 499 shares	4,000 yen	2 kg	400 to 999 shares	5,000 yen
500 to 999 shares	6,000 yen	4 kg	1,000 to 1,999 shares	8,000 yen
1,000 to 1,999 shares	9,000 yen	5 kg	2,000 shares or more	16,000 yen
2,000 shares or more	16,000 yen	10 kg		

(3) Timing of the change

The revised shareholder benefit program applies to shareholders who hold 100 or more shares of the Company’s stock and are listed or recorded in the shareholder register as of December 31, 2026. Please note that shareholder benefits for shareholders of record as of June 30, 2026, will be provided in accordance with the current program.

6. Other

(1) Changes in the amount of share capital

There will be no increase in the amount of share capital as a result of this stock split.