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October 27, 2026

Company name: TAKARA & COMPANY LTD.
Representative: SHIRAI Kota
President and Representative Director
(Securities Code: 7921; TSE Prime Market)
Contact: NAKAGOME Katsuji
Managing Executive Officer,
in charge of General Affairs Dep.
(Phone: +81-3-3971-3260)

Notice Concerning Share Split and Partial Amendment to the Articles of Incorporation in Connection with the Share Split

TAKARA & COMPANY LTD. (the "Company") hereby announces that, at a meeting of the Board of Directors held on October 27, 2026, it has resolved to conduct a share split and to make a partial amendment to its Articles of Incorporation in connection with the share split. The details are as follows.

1. Share split

(1) Purpose of the share split

The purpose of the share split is to lower the amount per investment unit of the Company's shares, thereby creating a more accessible investment environment for investors and improving share liquidity and expanding the investor base.

(2) Overview of the share split

(i) Method of the share split

On Monday, November 30, 2026, the Company will conduct a share split at a ratio of three (3) shares for every one (1) share of common stock held by shareholders listed in the final shareholder registry.

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

Total number of issued shares before the share split	13,153,293 shares
Number of shares to be increased by this share split	26,306,586 shares
Total number of issued shares after the share split	39,459,879 shares
Total number of shares authorized to be issued after the share split	111,000,000 shares

(iii) Schedule

Date of public notice of the record date (Scheduled)	Friday, November 13, 2026
Record date	Monday, November 30, 2026
Effective date	Tuesday, December 1, 2026

2. Partial amendment to the Articles of Incorporation

(1) Reason for the amendment to the Articles of Incorporation

In connection with the share split, pursuant to Article 184, Paragraph 2 of the Companies Act, the Company will make a partial amendment to its Articles of Incorporation by resolution of the Board of Directors, with an effective date of Tuesday, December 1, 2026.

(2) Details of amendment to the Articles of Incorporation

Details of the amendment to the Articles of Incorporation are as follows. (Amended part is underlined.)

Current Articles of Incorporation	After amendment
(Total Number of Shares Authorized to be Issued) Article 6. The total number of shares authorized to be issued by the Company shall be thirty-seven million (37,000,000) shares.	(Total Number of Shares Authorized to be Issued) Article 6. The total number of shares authorized to be issued by the Company shall be one-hundred-eleven million (111,000,000) shares.

(3) Schedule of amendment to the Articles of Incorporation

Date of resolution by the Board of Directors	Tuesday, October 27, 2026
Effective date	Tuesday, December 1, 2026

3. Impact on the shareholder benefit program

(1) Shareholder benefit program to be effectively expanded

There will be no changes to the benefits (number of points awarded) or eligibility requirements (number of shares held and holding period) of the shareholder benefit program associated with this share split.

As a result, following the share split, the investment amount required to hold 100 or more shares, the number of shares required for eligibility for the shareholder benefit program, will be one-third of the current amount. This will effectively expand eligibility for the shareholder benefit program.

(2) Effective date

Shareholder benefits with the record date of Monday, November 30, 2026, will be distributed based on the number of shares held prior to the split (100 or more shares) as this date precedes the effective date of the share split (December 1, 2026).

The shareholder benefit program based on the number of shares held after the share split (100 or more shares) will apply to shareholders as of the record date of Tuesday, November 30, 2027.

* When calculating the continuous holding period (at least two years), the holding period prior to the share split will be carried over as is.

4. Other

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