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.

November 12, 2026

To Whom It May Concern

Company name: KATO SANGYO CO., LTD.
Name of representative: Kazuya Kato,
Representative Director and
President Executive Officer
Securities code: 9869 (TSE Prime Market)
Inquiries: Shigenori Tsuguie,
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Position and Policies on Lowering Investment Unit

1. Position on Lowering Investment Unit

The company recognizes that lowering the investment unit is one of the effective measures to broaden its investor base and improve the liquidity of its shares.

2. Policies on Lowering Investment Unit

The company will continue to carefully consider lowering the investment unit, taking into comprehensive consideration the share price level, shareholder composition, market trends and other relevant factors. At present, no specific measures, such as a stock split, or the timing of their implementation have been determined.

(Note) This disclosure is made in accordance with Article 409 (Disclosure regarding Reduction of Investment Units) of the Securities Listing Regulations prescribed by the Tokyo Stock Exchange, given that the investment unit of the company's shares as of September 30, 2026 was 500,000 yen or more.