

May 8, 2026



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Name of representative: Masanori Araaki
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(Securities code: 1899; TSE Prime Market)
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Notice Concerning Stock Split, Partial Amendment to Articles of Incorporation,
and Dividend Forecast for the Fiscal Year Ending December 2026

Fukuda Corporation (the “Company”) hereby announces that its Board of Directors resolved at a meeting held on May 8, 2026 to conduct a stock split, partial amendment of the Articles of Incorporation as outlined below.

1. Purpose of the stock split

The purpose of the stock split is to reduce the investment unit price in order to create a more accessible investment environment, thereby improving the liquidity of the Company’s shares and expanding the range of its investors.

2. Outline of the split

(1) Method of the split

Each share of common stock held by shareholders registered in the shareholder registry as of June 30, 2026 will be split at a ratio of two for one.

(2) Number of shares increased by the split

1. Total number of issued and outstanding shares prior to this split	8,988,111 shares
2. Number of shares increased through this split	8,988,111 shares
3. Total number of issued and outstanding shares after this split	17,976,222 shares
4. Total number of shares authorized to be issued after this split	40,000,000 shares

(3) Schedule of the split

(1)	Public notice of record date	June 15, 2026 (Monday)
(2)	Record date	June 30, 2026 (Tuesday)
(3)	Effective date	July 1, 2026 (Wednesday)

3. Partial amendment to the Articles of Incorporation

(1) Reason for the amendment

In connection with the stock split, and pursuant to Article 184, Paragraph 2 of the Companies Act, Article 5 of the Articles of Incorporation regarding the total number of authorized shares will be amended effective July 1, 2026.

(2) Details of the amendment

Before change	After change
Article 5: The total number of shares authorized to be issued by the Company shall be <u>20,000,000</u> .	Article 5: The total number of shares authorized to be issued by the Company shall be <u>40,000,000</u> .

(3) Effective Date: July 1, 2026

4. Dividend forecast for the fiscal year ending December 31, 2026

In connection with the stock split, the Company hereby revises the forecast year-end dividend per share for the fiscal year ending December 31, 2026, which was announced on February 13, 2026, as set forth below. Please note that this revision to the dividend forecast is solely attributable to the stock split described above and does not constitute a substantive change to the forecast dividend on a per-share basis.

	Annual dividend per share (Yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on Feb. 13, 2026)	/	260.00	260.00
Revised forecast	/	130.00	130.00
Actual results for the current fiscal year	/	/	/
Results for the fiscal year ended December 31, 2025	0.00	260.00	260.00

5. Others

The Company currently offers a shareholder special benefits (gift certificates worth JPY 2,000 or JPY 5,000) for shareholders who hold 200 shares or more and are listed or recorded in the shareholder register on December 31 each year, depending on the length of continuous shareholding. In connection with this stock split, there will be no change to this eligibility criteria, and the current minimum shareholding requirement of 200 shares will be maintained after the stock split.

Shareholder Special Benefit Program		Shareholder benefit
Number of shares held	Benefit criteria	
200 shares or more	Shareholder benefit presented in accordance with the details registered or recorded in the Shareholder Registry as of December 31 each year.	¥2,000 gift certificate
200 shares or more	Shareholder benefit presented in accordance with the details (registered or recorded three times or more in the Shareholder Registry) for shares held for one year or more.	¥5,000 gift certificate

(End)

Disclaimer

This document is a press release prepared solely for public announcement regarding the Company's share offering and is not intended as a solicitation of investment, either within or outside Japan.

For investment decisions, investors must refer to the Company's Share Offering Prospectus and any subsequent amendments.

The Company's shares have not been and will not be registered under the U.S. Securities Act of 1933, and the securities may not be offered or sold in the United States absent registration or exemption from registration. No offering will be made in the United States in connection with this matter.