



Company Name	Eternal Hospitality Group Co., Ltd.
Representative	Tadashi Okura, Representative Director, President, and CEO (Securities code: 3193 TSE Prime)
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Notice Regarding Stock Split, Partial Amendment to Articles of Incorporation Accompanying Stock Split, and Changes to Shareholder Benefit Plan

The Company hereby announces that, at the Board of Directors meeting held today, it resolved to carry out a stock split, to partially amend the Articles of Incorporation in connection with the stock split, and to amend the shareholder special benefit plan as follows.

1. Stock split

(1) Purpose of the stock split

By lowering the amount per investment unit of Company stock, the Company aims to create an environment that makes it easier for investors to invest, as well as to improve the liquidity of stock and further expand the investor base.

(2) Outline of the stock split

[1] Method of split

With Thursday, July 31, 2026 as the record date, the Company will make a 2-for-1 stock split for each share of common stock held by shareholders listed or recorded in the Company's latest shareholder registry.

[2] Number of new shares to be created by the split

Total number of shares outstanding before stock split	11,622,300 shares
Number of new shares to be created by this split	11,622,300 shares
Total number of shares outstanding after stock split	23,244,600 shares
Total number of authorized shares after stock split	61,694,400 shares

[3] Date of split

Date of public notice of record date (scheduled)	July 16, 2026
Record date	July 31, 2026
Effective date	August 1, 2026

[4] Other

There will be no change in the amount of share capital as a result of this split. Since the stock split has an effective date of August 1, 2026, the year-end dividend forecast for the fiscal year ending July 31, 2026 is based on the number of shares before the stock split, with July 31, 2026 as the record date.

2. Partial amendment to the Articles of Incorporation in connection with the stock split

(1) Reason for amendment

In accordance with this stock split, the total number of authorized shares in Article 6 of the Articles of Incorporation will be changed as of August 1, 2026, pursuant to Article 184, Paragraph 2 of the Companies Act.

(2) Details of amendment

Changes are as follows.

(Changes are underlined.)

Current Articles of Incorporation	After change
(Total number of authorized shares) Article 6 The total number of authorized shares of the Company is <u>30,847,200</u> shares.	(Total number of authorized shares) Article 6 The total number of authorized shares of the Company is <u>61,694,400</u> shares.

(3) Schedule for change

Date of Board resolution	June 5, 2026
Effective date	August 1, 2026

3. Shareholder benefit plan

(1) Reason for amendment

In order to encourage more shareholders to hold the Company's shares over the medium to long term, the Company will establish a new "long-term shareholder benefit plan" from the shareholder benefit plan with a record date of July 31, 2026. In addition, shareholders who hold at least 100 shares after the stock split will be eligible for the shareholder benefit, effectively expanding the program.

(2) Details of amendment

[Shareholder benefits for the record date of July 31, 2026] *Before the stock split

[1] Criteria for receiving shareholder benefit

Number of shares held	Benefit
100–299 shares	Annual dining coupons worth 2,000 yen (1,000 yen equivalent at the end of January and July)
300–499 shares	Annual dining coupons worth 6,000 yen (3,000 yen equivalent at the end of January and July)
500+ shares	Annual dining coupons worth 10,000 yen (5,000 yen equivalent at the end of January and July)

[2] Criteria for receiving new long-term shareholder benefit *Newly established

Holding condition	Benefit
Hold 100 shares or more continuously for one year or more	In addition to [1] above, four 5% discount coupons will be given

(Note) Shareholders who have the same shareholder number in the Company's shareholder registry at the end of July 2025 and July 2026, and who hold one unit (100 shares) or more of shares as of the respective record dates will be eligible.

[Shareholder benefits from the record date of January 31, 2027 onward] *After the stock split

[1] Criteria for receiving shareholder benefit

Number of shares held	Benefit
100–199 shares	Annual dining coupons worth 1,000 yen (500 yen equivalent at the end of January and July)
200–599 shares	Annual dining coupons worth 2,000 yen (1,000 yen equivalent at the end of January and July)
600–999 shares	Annual dining coupons worth 6,000 yen (3,000 yen equivalent at the end of January and July)
1,000+ shares	Annual dining coupons worth 10,000 yen (5,000 yen equivalent at the end of January and July)

[2] Criteria for receiving new long-term shareholder benefit

Additional benefits will be presented to eligible shareholders on the record date of July 31 of each year.

Holding condition	Benefit
Hold 100 shares or more continuously for one year or more	In addition to [1] above, four 5% discount coupons will be given

(Note) Starting from the record date of July 31, shareholders who have been listed on the Company's shareholder registry at the end of January and July under the same shareholder number at least three consecutive times and who hold one unit (100 shares) or more of shares as of the respective record dates will be eligible.

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.