

Company name	COTA CO., LTD.
Representative	Hiroteru Oda
	Representative Director and President
Listing	TSE Prime Market
Securities code	4923
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## **Notice Concerning a Stock Split and Partial Amendments to the Articles of Incorporation Accompanying the Stock Split**

COTA, CO., LTD. announces that, at a meeting of its Board of Directors held on January 30, 2026, it resolved to implement a stock split and partial amendments to the Articles of Incorporation in connection with the stock split, as outlined below.

### **I. Regarding the stock split**

#### **1. Purpose of the stock split**

By reducing the amount per investment unit of the Company's shares, the Company aims to improve the liquidity of its shares and expand its investor base.

#### **2. Overview of the stock split**

##### **a. Method of the split**

For each share of common stock held by shareholders recorded in the shareholder registry as of the end of March 31, 2026 (Tuesday), the Company will conduct a stock split at a ratio of 1.05 shares per share.

##### **b. Number of shares to be increased as a result of the stock split**

The number of shares to be increased shall be calculated by multiplying the total number of issued shares as of the end of March 31, 2026 (Tuesday) by 0.05. However, if the calculation results in fractional shares of less than one share, such fractional shares shall be rounded down.

(1) Total number of issued shares of the Company before the stock split	32,934,663 shares
(2) Number of shares to be increased as a result of this stock split	1,646,733 shares
(3) Total number of issued shares of the Company after the stock split	34,581,396 shares
(4) Total number of authorized shares after the stock split	104,396,676 shares

### 3. Schedule

a. Date of public notice of the record date	March 16, 2026 (Monday)
b. Record date	March 31, 2026 (Tuesday)
c. Effective date	April 1, 2026 (Wednesday)

### 4. Other matters

- a. There will be no increase in the Company's capital as a result of this stock split.
- b. Fractional shares of less than one share resulting from the split shall be sold or purchased collectively, and the proceeds from such disposal shall be distributed to shareholders with fractional shares in proportion to their respective fractional holdings.
- c. The Company provides procedures for requesting the purchase of shares constituting less than one unit (i.e., selling such shares to the Company) or requesting the sale of such shares (i.e., purchasing such shares from the Company). These procedures are carried out through the shareholder's brokerage firm. Please confirm accordingly.

## II. Partial amendment to the Articles of Incorporation

### 1. Purpose of the amendment to the Articles of Incorporation

In connection with this stock split, pursuant to a resolution of the Board of Directors in accordance with Article 184, paragraph 2 of the Companies Act, the Company will partially amend its Articles of Incorporation effective April 1, 2026.

### 2. Details of the changes

The details of the changes are as follows.

(Underlined portions indicate the changes.)

Current Articles of Incorporation	After the changes
(Total number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>99,425,406</u> shares.	(Total number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>104,396,676</u> shares.
(Newly established)	(Supplementary provision) <u>Article 1 The amendment to Article 6 shall take effect on April 1, 2026. This supplementary provision shall be deleted as of the effective date.</u>

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.