

## Q2 FY2026/9 Non-Consolidated Financial Results [Japanese GAAP]

April 30, 2026

Company name: Strike Group Co., Ltd.  
 Stock exchange listing: Prime Market, Tokyo Stock Exchange  
 Code number: 6196  
 URL: <https://www.strike.co.jp/en/>  
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Scheduled date to file semi-annual securities report: May 14, 2026  
 Scheduled date of commencing dividend payments: —  
 Availability of supplementary briefing material on financial results: Available  
 Holding of financial results briefing session: Yes (for institutional investors and analysts)

(Amounts of less than one million yen are rounded down.)

### 1. Financial Results for the Six Months Ended March 31, 2026 (October 1, 2025 to March 31, 2026)

#### (1) Operating Results

(Percentages indicate year-on-year change.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended								
March 31, 2026	9,737	8.8	2,699	10.7	2,709	11.0	1,850	6.4
March 31, 2025	8,951	(3.0)	2,439	(34.2)	2,440	(34.2)	1,739	(28.7)

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Six months ended				
March 31, 2026	32.12	—	—	—
March 31, 2025	30.20	—	—	—

(Notes) 1. Diluted earnings per share is not presented due to an absence of dilutive shares.

2. The Company conducted a 3-for-1 stock split of its common stock, effective April 1, 2026. Accordingly, basic earnings per share has been calculated assuming that the stock split had been carried out at the beginning of the previous fiscal year.

#### (2) Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of March 31, 2026	24,449	19,922	81.5
As of September 30, 2025	24,763	21,474	86.7

(Reference) Equity: As of March 31, 2026: ¥19,992 million

As of September 30, 2025: ¥21,474 million

### 2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended September 30, 2025	—	0.00	—	180.00	180.00
Fiscal year ending September 30, 2026	—	0.00	—	—	—
Fiscal year ending September 30, 2026 (forecast)	—	—	—	65.00	65.00

(Notes) 1. Changes in dividend forecast subsequent to most recent announcement: Yes

2. The Company conducted a 3-for-1 stock split of its common stock, effective April 1, 2026. Accordingly, the forecast year-end dividend per share for the fiscal year ending September 30, 2026 has been adjusted to reflect the stock split. If the stock split were not taken into consideration, the forecast year-end dividend for the fiscal year ending September 30, 2026 would be ¥195.00 per share.

For further details, please refer to the "Notice Regarding Revisions to Dividend Forecasts (Dividend Hike)" announced on April 30, 2026.

### 3. Earnings Forecasts for the Fiscal Year Ending September 30, 2026 (October 1, 2025 to September 30, 2026)

(Percentages indicate year-on-year change.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	—	—	—	—	—	—	—	—	—

(Notes) 1. Changes in earnings forecasts subsequent to most recent announcement: Yes

2. The Company transitioned to a holding company structure effective April 1, 2026. Consequently, the Company will shift to consolidated financial reporting starting in the third quarter of the fiscal year ending September 30, 2026. Due to this transition, the previous non-consolidated earnings forecasts have been withdrawn. For the newly calculated consolidated earnings forecasts, please refer to the "Notice Regarding Announcement of Consolidated Earnings Forecasts Following the Transition to Consolidated Financial Reporting" announced on April 30, 2026.

Notes:

(1) Application of special accounting treatment in preparing the quarterly financial statements: None

(2) Changes in accounting policies, changes in accounting estimates, and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(3) Total number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

As of March 31, 2026: 57,609,000 shares

As of September 30, 2025: 57,609,000 shares

2) Total number of treasury shares at the end of the period:

As of March 31, 2026: 714 shares

As of September 30, 2025: 714 shares

3) Average number of shares outstanding during the period:

For the six months ended March 31, 2026: 57,608,286 shares

For the six months ended March 31, 2025: 57,608,373 shares

(Note) The Company conducted a 3-for-1 stock split of its common stock, effective April 1, 2026. Accordingly, the total number of issued shares at the end of the period, the total number of treasury shares at the end of the period, and the average number of shares outstanding during the period have been calculated assuming that the stock split had been carried out at the beginning of the previous fiscal year.

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* Explanation of the proper use of earnings forecasts and other notes

The earnings forecasts and other forward-looking statements herein are based on information currently available to the Company and certain assumptions deemed reasonable by the Company, and are not intended to be construed as assurance that they will be accomplished in the future. Actual results may differ significantly from these forecasts due to a wide range of factors.

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## 1. Qualitative Information on Semi-Annual Financial Results

### (1) Explanation of Business Results

During the six months ended March 31, 2026, the Japanese economy showed a moderate recovery, supported by stable inbound tourism demand and improvements in the income environment driven by continued wage increases. However, the outlook remains uncertain due to sluggish personal consumption attributable to rising resource and raw material prices, as well as the impact of monetary and trade policy developments in major economies on foreign exchange rates and overall economic activity.

The market for mergers and acquisitions of small and medium-sized enterprises (SMEs), in which the Company's main M&A brokerage business operates, has been on a medium- to long-term growth trend, on the back of the continued aging of SME business owners and the associated rise in the percentage of SMEs without successors passing on their business to third parties through M&A. Facilitating the transfer of these businesses to a new generation of ambitious management teams is important for preventing valuable operational resources from being wasted and supporting sustainable growth of the Japanese economy, highlighted by the fact that about half of approximately 60,000 companies that were shuttered or dissolved in 2024 had reported profits during their most recent fiscal years (according to the "2025 White Paper on Small and Medium Enterprises in Japan" issued by the Small and Medium Enterprise Agency of the Ministry of Economy, Trade and Industry). Furthermore, as a new market trend, we are seeing an expansion in "growth-oriented M&A" that goes beyond traditional business succession. It is becoming increasingly common for companies to engage in M&A as a form of strategic investment—essentially to "buy time"—for purposes such as launching new businesses, transforming business models, or acquiring talent. Additionally, backed by the government's focus on promoting open innovation and startup development as key policy priorities, "innovation-oriented M&A," where large and mid-sized enterprises collaborate with startups, is gaining momentum. Consequently, M&A is becoming an essential element for the sustainable growth of companies. On the other hand, there has been a tightening of regulatory frameworks by administrative bodies and other organizations. Led by the M&A Advisors Association, an industry self-regulatory body, there has been an ongoing effort to expand the use of the Specified Business Operator List, which serves to share information regarding inappropriate buyers. According to the "Direction of Reforms for the Small and Medium-sized Enterprise M&A Market" published by the Small and Medium Enterprise Agency on March 16, 2026, efforts are underway to establish a qualification system for SME M&A support, with a view to enhancing the knowledge, skills, and ethical standards of individual practitioners. Against the backdrop of these changes in the external environment, higher quality in M&A advisory services is being called for more than ever before.

Under these circumstances, on the sales front, we focused on enhancing the productivity of consultants recruited in prior fiscal years while strengthening our organizational sales activities through a team-based approach to establish a framework capable of delivering high-quality services consistently and sustainably. In addition, we focused on acquiring mandates in our new business lines, including our financial advisory (FA) business and M&A strategic consulting services.

With regard to collaborative efforts involving our business partners, we strengthened our framework for M&A support through joint initiatives by revitalizing personnel exchanges with partner financial institutions and accounting firms.

In terms of human resources, we continue to strengthen recruitment efforts while promoting talent development to ensure our team can address the increasingly diverse M&A needs of our clients.

During the six months ended March 31, 2026, we closed 133 deals<sup>(Note 1)</sup>, compared with 130 deals a year earlier, and 256 contracts<sup>(Note 2)</sup>, versus 249 contracts a year earlier. Additionally, we closed 26 large deals (generating ¥100 million or more in sales per deal) during the period under review, versus 23 large deals in the same period in the previous fiscal year. As of March 31, 2026, our new contract count<sup>(Note 3)</sup> was 636, versus 535 as of March 31, 2025.

(Note 1) Number of deals closed:

Number of M&A transactions in which the Company provided brokerage or advisory services (i.e., number of deals).

(Note 2) Number of contracts closed:

Number of contracts on closed M&A deals in which the Company provided brokerage or advisory services (i.e., number of companies). In brokerage services, each deal counts as two contracts (one for the seller and one for the buyer), while in advisory services, each deal counts as one contract.

(Note 3) New contracts:

Number of new brokerage service contracts signed with sellers (or in the case of advisory services, contracts signed, and services effectively commenced).

Consequently, net sales for the six months ended March 31, 2026 were ¥9,737 million (up 8.8% year on year). Overall net sales growth was supported by an increase in the average deal size, although performance fell below initial targets due to a lengthening of the period between signing final agreements and executing transactions. Cost of sales totaled ¥4,162 million (up 12.2% year on year), reflecting increases in incentive salaries and personnel expenses resulting from an increase in consultant headcount. SG&A expenses amounted to ¥2,875 million (up 2.6% year on year). While the Company reviewed strategies for sales-related advertising and promotion expenses, this was offset by an increase in personnel expenses for back-office employees and higher rent expenses resulting from the expansion of regional offices. As a result, operating profit came to ¥2,699 million (up 10.7% year on year), ordinary profit totaled ¥2,709 million (up 11.0% year on year), and bottom-line profit came in at ¥1,850 million (up 6.4% year on year).

The number of deals closed, contracts closed, new contracts, and net sales recorded during the six months ended March 31, 2026, as well as the corresponding targets we plan to achieve for the full year, are provided below.

	Six months ended March 31, 2026 (actual)	Fiscal year ending September 30, 2026 (target)	Percentage against the full- year target
Number of deals closed	133	306	43.5%
Number of contracts closed	256	595	43.0%
Number of new contracts	636	1,270	50.1%
Net sales (millions of yen)	9,737	22,523	43.2%

(Note) Net sales figures are as per the consolidated earnings forecasts released today.

Business results by segment are omitted as the Company operates in a single operating segment of the M&A brokerage business.

## (2) Explanation of Financial Position

### 1) Status of assets, liabilities, and net assets

#### (Assets)

As of March 31, 2026, current assets stood at ¥20,783 million, down ¥366 million from September 30, 2025. This decrease was primarily the result of a ¥271 million decline in cash and deposits and a ¥249 million decrease in accounts receivable - trade.

Non-current assets amounted to ¥3,666 million, up ¥53 million compared to September 30, 2025. This was mainly because of a ¥122 million increase in investments and other assets due primarily to increases in investment securities and guarantee deposits, despite a ¥67 million decrease in property, plant and equipment.

(Liabilities)

As of March 31, 2026, current liabilities were ¥4,313 million, up ¥1,277 million from September 30, 2025. This was the result of a ¥1,355 million increase in provision for bonuses and a ¥1,000 million increase in short-term borrowings, despite a ¥1,296 million decrease in other under current liabilities due mainly to a decrease in accounts payable – other in connection with the payment of accrued bonuses at the end of the previous fiscal year.

Non-current liabilities amounted to ¥213 million, down ¥38 million compared to September 30, 2025. This was due to a ¥38 million decrease in long-term accounts payable – other.

(Net assets)

As of March 31, 2026, net assets totaled ¥19,922 million, down ¥1,551 million compared to September 30, 2025. This was due to a ¥3,456 million decline in retained earnings due to the payment of dividends, despite a ¥1,850 million increase in retained earnings because of the recording of profit.

2) Status of cash flows

As of March 31, 2026, cash and cash equivalents stood at ¥19,877 million, down ¥271 million from September 30, 2025. Principal factors for the increase/decrease during the first half of the current fiscal year are as follows.

(Cash flows from operating activities)

Net cash provided by operating activities amounted to ¥2,482 million (compared to ¥673 million provided in the same period of the previous fiscal year). This primarily reflected ¥2,709 million in profit before income taxes and a ¥1,335 million increase in provision for bonuses, despite a ¥1,193 million decrease in accounts payable – other and ¥724 million in income taxes paid.

(Cash flows from investing activities)

Net cash used in investing activities totaled ¥299 million (compared to ¥110 million used in the same period of the previous fiscal year). This primarily reflected ¥34 million in payments of leasehold deposits and ¥30 million in purchase of shares of subsidiaries and associates, in addition to ¥160 million in loan advances.

(Cash flows from financing activities)

Net cash used in financing activities came to ¥2,454 million (compared to ¥1,742 million used in the same period of the previous fiscal year). This was due to ¥3,454 million in dividends paid, which offset ¥1,000 million in proceeds from short-term borrowings.

(3) Explanation of Earnings Forecasts and Other Forward-Looking Information

As announced in the "Notice Regarding Completion of the Transition to a Holding Company Structure through Company Split" dated April 1, 2026, the Company has completed its transition to a holding company structure. Accordingly, the Company will shift to consolidated financial reporting starting from the third quarter of the fiscal year ending September 30, 2026.

For the consolidated earnings forecasts for the fiscal year ending September 30, 2026, please refer to the "Notice Regarding Consolidated Earnings Forecasts Following the Commencement of Consolidated Financial Reporting" released today.

Please note that these earnings forecasts have been prepared based on information available as of the date of this announcement and certain assumptions that the Company considers reasonable at this time, and actual results may differ from those projected due to a variety of factors.

## 2. Semi-Annual Financial Statements and Primary Notes

### (1) Semi-Annual Balance Sheet

(Thousands of yen)

	As of September 30, 2025	As of March 31, 2026
<b>Assets</b>		
Current assets		
Cash and deposits	20,149,284	19,877,425
Accounts receivable – trade	696,987	447,663
Other	326,452	466,447
Allowance for doubtful accounts	(22,442)	(8,237)
<b>Total current assets</b>	<b>21,150,281</b>	<b>20,783,299</b>
Non-current assets		
Property, plant and equipment	1,213,985	1,146,618
Intangible assets	6,083	4,785
Investments and other assets		
Other	2,395,000	2,517,144
Allowance for doubtful accounts	(2,200)	(2,200)
<b>Total investments and other assets</b>	<b>2,392,800</b>	<b>2,514,944</b>
<b>Total non-current assets</b>	<b>3,612,869</b>	<b>3,666,348</b>
<b>Total assets</b>	<b>24,763,151</b>	<b>24,449,647</b>
<b>Liabilities</b>		
Current liabilities		
Accounts payable – trade	171,477	271,867
Short-term borrowings	—	1,000,000
Income taxes payable	803,350	911,689
Contract liabilities	10,023	19,324
Provision for bonuses	—	1,355,487
Other	2,051,561	755,266
<b>Total current liabilities</b>	<b>3,036,412</b>	<b>4,313,635</b>
Non-current liabilities		
Other	252,216	213,414
<b>Total non-current liabilities</b>	<b>252,216</b>	<b>213,414</b>
<b>Total liabilities</b>	<b>3,288,628</b>	<b>4,527,049</b>
<b>Net assets</b>		
Shareholders' equity		
Share capital	823,741	823,741
Capital surplus	801,491	801,491
Retained earnings	19,824,264	18,218,295
Treasury shares	(682)	(682)
<b>Total shareholders' equity</b>	<b>21,448,815</b>	<b>19,842,846</b>
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	25,706	79,751
<b>Total valuation and translation adjustments</b>	<b>25,706</b>	<b>79,751</b>
<b>Total net assets</b>	<b>21,474,522</b>	<b>19,922,598</b>
<b>Total liabilities and net assets</b>	<b>24,763,151</b>	<b>24,449,647</b>

## (2) Semi-Annual Statement of Income

(Thousands of yen)

	For the six months ended March 31, 2025 (October 1, 2024 to March 31, 2025)	For the six months ended March 31, 2026 (October 1, 2025 to March 31, 2026)
Net sales	8,951,156	9,737,209
Cost of sales	3,709,790	4,162,292
Gross profit	5,241,365	5,574,917
Selling, general and administrative expenses	2,801,889	2,875,232
Operating profit	2,439,476	2,699,684
Non-operating income		
Interest income	8,148	21,406
Dividend income	80	92
Compensation for damage	1,200	—
Other	645	6,993
Total non-operating income	10,074	28,491
Non-operating expenses		
Loss on investments in investment partnerships	9,461	18,555
Total non-operating expenses	9,461	18,555
Ordinary profit	2,440,088	2,709,620
Extraordinary income		
Gain on sale of investment securities	89,264	—
Total extraordinary income	89,264	—
Profit before income taxes	2,529,353	2,709,620
Income taxes—current	1,005,513	836,493
Income taxes—deferred	(215,831)	22,599
Total income taxes	789,681	859,092
Profit	1,739,671	1,850,527

## (3) Semi-Annual Statement of Cash Flows

(Thousands of yen)

	For the six months ended March 31, 2025 (October 1, 2024 to March 31, 2025)	For the six months ended March 31, 2026 (October 1, 2025 to March 31, 2026)
<b>Cash flows from operating activities</b>		
Profit before income taxes	2,529,353	2,709,620
Depreciation	84,153	86,576
Loss (gain) on valuation of investment securities	(89,264)	—
Loss (gain) on sale of investment securities	(2,190)	(14,205)
Increase (decrease) in allowance for doubtful accounts	1,071,739	1,335,487
Interest and dividend income	(8,228)	(21,498)
Decrease (increase) in trade receivables	133,956	249,324
Increase (decrease) in trade payables	(107,945)	100,390
Increase (decrease) in accounts payable—other	(1,501,170)	(1,193,849)
Increase/decrease in consumption taxes payable/consumption taxes refund receivable	(393,697)	(95,809)
Other, net	26,545	29,035
<b>Subtotal</b>	<b>1,743,250</b>	<b>3,185,072</b>
Interest and dividends received	8,228	21,498
Income taxes paid	(1,078,289)	(724,339)
Net cash provided by (used in) operating activities	673,190	2,482,231
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(103,504)	(14,976)
Purchase of investment securities	(21,195)	(60,000)
Proceeds from sale of investment securities	110,000	—
Purchase of shares of subsidiaries and associates	—	(30,000)
Loan advances	—	(160,000)
Payments of leasehold and guarantee deposits	(100,385)	(34,058)
Proceeds from refund of leasehold and guarantee deposits	6,500	—
Other, net	(2,111)	(100)
Net cash provided by (used in) investing activities	(110,697)	(299,134)
<b>Cash flows from financing activities</b>		
Proceeds from short-term borrowings	—	1,000,000
Dividends paid	(1,742,680)	(3,454,954)
Net cash provided by (used in) financing activities	(1,742,680)	(2,454,954)
Net increase (decrease) in cash and cash equivalents	(1,180,188)	(271,858)
Cash and cash equivalents at beginning of period	18,358,964	20,149,284
Cash and cash equivalents at end of period	17,178,775	19,877,425

#### (4) Notes to the Semi-Annual Financial Statements

(Notes on going concern assumption)

There is no relevant information.

(Notes in the event of significant changes in shareholders' equity)

There is no relevant information.

(Notes on segment information, etc.)

[Segment information]

This information is omitted as the Company operates in a single operating segment of the M&A brokerage business.

(Significant subsequent events)

(Transition to a holding company structure through company split)

The Company transitioned to a holding company structure effective April 1, 2026, based on the absorption-type company split agreement approved at the Annual General Meeting of Shareholders held on December 23, 2025. Under this reorganization, the splitting company, Strike Co., Ltd. (new trade name: Strike Group Co., Ltd.) has transferred the rights and obligations pertaining to its M&A brokerage business to the successor company, Strike Split Preparatory Company, Ltd. (new trade name: Strike Co., Ltd.).

1. Overview of the company split

(1) Business subject to the split

M&A brokerage business

(2) Effective date of the company split

April 1, 2026

(3) Legal form of the company split

An absorption-type company split with the Company as the splitting company and its wholly-owned subsidiary, Strike Split Preparatory Company, Ltd. (new trade name: Strike Co., Ltd.), as the successor company.

(4) Post-split corporate names

Splitting company: Strike Group Co., Ltd.

(formerly Strike Co., Ltd.)

Successor company: Strike Co., Ltd.

(formerly Strike Split Preparatory Company, Ltd.)

(5) Background and purpose of the transition to a holding company structure

The Company, under its mission of "Creating partnerships that change the world," has been expanding its core M&A brokerage business while also pursuing growth in adjacent business domains, with the aim of ensuring the continuity and growth of many attractive companies and businesses.

To further expand our business and enhance corporate value, we determined that it would be desirable to establish a group management structure that enables prompt and flexible decision-making, and accordingly decided to transition to a holding company structure. The Absorption-type Company Split has been implemented as part of this transition to a holding company structure.

This structure will enable the holding company to drive the group's overall management strategy, M&A strategy, and governance enhancements, while allowing the operating companies to focus on further scaling existing businesses and expanding into new business areas. Our aim is to evolve into a comprehensive consulting firm that supports every stage of the M&A lifecycle with the optimal organizational framework.

2. Overview of the accounting treatment applied

The Company has accounted for the reorganization as a transaction under common control, in accordance with the "Accounting Standard for Business Combinations" (ASBJ Statement No. 21, January 16, 2019) and the "Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures" (ASBJ Guidance No. 10, January 16, 2019).

(Stock split and partial amendment to the Articles of Incorporation in connection with the stock split)

Based on the resolution passed at the meeting of the Board of Directors held on January 30, 2026, the Company implemented a stock split and a partial amendment to the Articles of Incorporation in connection with said stock split.

1. Stock split

(1) Purpose of the stock split

By lowering the investment unit price of the Company's shares, we aim to create a more accessible investment environment and expand our investor base.

(2) Overview of the stock split

1) Method of the split

The Company conducted a stock split at a ratio of three shares for each share of common stock held by shareholders listed in the final shareholder registry as of March 31, 2026, the record date.

2) Number of shares to be increased by the split

Total number of issued shares prior to the stock split	19,203,000 shares
Number of shares to be increased by the stock split	38,406,000 shares
Total number of issued shares after the stock split	57,609,000 shares
Total number of shares authorized to be issued after the stock split	210,000,000 shares

3) Schedule of the split

Public notice of record date	Friday, February 27, 2026
Record date	Tuesday, March 31, 2026
Effective date	Wednesday, April 1, 2026

4) Impact on per-share information

The impact on per-share information is described in the summary section.

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

(1) Reason for the amendment

In conjunction with this stock split, the Company amended Article 6 (Total number of shares authorized to be issued) of its Articles of Incorporation, effective April 1, 2026, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act.

(2) Details of the amendment

The details of the amendment are as follows:

(Amended parts are underlined.)

Current Articles of Incorporation	Amended Articles of Incorporation
Article 6 (Total number of shares authorized to be issued) The total number of shares authorized to be issued of the Company shall be <u>70,000,000</u> shares.	Article 6 (Total number of shares authorized to be issued) The total number of shares authorized to be issued of the Company shall be <u>210,000,000</u> shares.

- (3) Schedule of the amendment to the Articles of Incorporation  
Effective date: April 1, 2026

3. Other

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