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March 24, 2025

Notice of Stock Split, Partial Amendments to the Articles of Incorporation Accompanying the Stock Split, Correction of Dividend Forecast (Increase), and Partial Change to the Shareholder Benefit Program

Tomoe Engineering Co., Ltd. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on March 24, 2025, to conduct a stock split, partially amend its Articles of Incorporation accompanying the stock split, correction of dividend forecast (increase), and partial change to the shareholder benefit program. The details are as follows.

1. Stock Split

(1) Purpose of the stock split

By reducing the amount per investment unit of the Company’s stock, the Company aims to create a more accessible investment environment, improve market liquidity and to expand population of the Company’s investors.

(2) Overview of the stock split

1) Method of the stock split

With April 30, 2025 (Wednesday) as the record date, the Company will conduct a 1-for-3 stock split of the Company’s common stock held by shareholders listed or recorded on the final shareholder list on that date.

2) Number of shares to be increased by stock split

Total number of issued shares before the stock split	10,533,200 shares
Number of shares to be increased by this stock split	21,066,400 shares
Total number of issued shares after the stock split	31,599,600 shares
Total number of authorized shares after the stock split	73,650,000 shares

3) Schedule

Date of public notice of the record date (Scheduled)	April 15, 2025 (Tuesday)
Record date	April 30, 2025 (Wednesday)
Effective date	May 1, 2025 (Thursday)

4) Others

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

2. Partial Amendments to the Articles of Incorporation in connection accompanying the Stock Split

(1) Reason for amendment to the Articles of Incorporation

In accordance with the stock split, the total number of issuable shares as stipulated in Article 6 of the Company's Articles of Incorporation will be changed effective from May 1, 2025 (Thursday), in accordance with Article 184, Paragraph 2 of the Companies Act of Japan.

(2) Details of the amendment

Current Articles of Incorporation	After Amendment
(Number of Issuable Shares) Article 6 The total number of shares that the Company may issue shall be <u>24.55</u> million (<u>24,550,000</u>) shares.	(Number of Issuable Shares) Article 6 The total number of shares that the Company may issue shall be <u>73.65</u> million (<u>73,650,000</u>) shares.

(3) Schedule of the amendment

Date of Board of Directors' Resolution : March 24, 2025 (Monday)

Effective Date : May 1, 2025 (Thursday)

3. Correction of dividend forecast (Increase)

The Company will correct (increase) the year-end dividend forecast for the fiscal year ending October 2025, which was announced on December 11, 2024, as follows.

A stock split will be implemented with an effective date of May 1, 2025, therefore the interim dividend for the second quarter of the fiscal year ending October 2025, based on the record date of April 30, 2025, will be conducted using the number of shares prior to the stock split. The year-end dividend for the fiscal year ending October 2025, with a record date of October 31, 2025, will be based on the number of shares after the stock split. The year-end dividend forecast for the fiscal year ending October 2025 will be set at 25 yen per share an increase of 2 yen per share before considering the stock split, totaling 75 yen.

	Dividend per share		
	2Q end (Interim)	Year-end	Annual
The latest forecast (December 11, 2024)	Yen 73.00	Yen 73.00	Yen 146.00
Correction forecast (Conversion before the stock split)	Yen 73.00	Yen 25.00 (75.00)	Yen — (*Note) (148.00)
Previous period (Fiscal year ending October 2024)	Yen 63.00	Yen 82.00	Yen 145.00

* Note : The annual dividend per share forecast is not displayed due to the inability to perform a simple calculation resulting from stock split.

4. Partial change to the Shareholder Benefit Program

(1) Reason of the Change

The Company has established a shareholder benefit program to express our gratitude for the ongoing support from shareholders, due to enhance the attractiveness of investing in our stock with the aim of increasing the number of shareholders who hold our shares. In conjunction with this stock split, we have decided to change the benefit conditions. By revising the conditions regarding the number of shares held as detailed below, we will effectively ease the requirements.

(2) Details of the change

[Current Shareholder Benefit Program]

Holding Period	Number of Share Held	Contents of the Benefit
Continuously held for more than one year * ¹	100 shares or more and less than 300 shares	One bottle of Wine
	300 shares or more	Two bottles of Wine

[After Change]

Holding Period	Number of Share Held	Contents of the Benefit
Continuously held for more than one year * ¹	200 shares or more and less than 600 shares	One bottle of Wine * ²
	600 shares or more	Two bottles of Wine * ³

*¹ "Continuously held for more than one year" means that the shareholder is listed or recorded in our shareholder registry on the last day of April and last day of October with the same shareholder number, holding the required number of shares in each category for three consecutive occasions or more.

*² For the shareholder benefit based on the record date on the last day of October 2025, the conditions are that shareholders must hold more than 100 shares on the last day of October 2024 and April 2025, and hold more than 200 shares on the last day of October 2025. (Excluding eligible persons in *³)

*³ For the shareholder benefit based on the record date on the last day of October 2025, the conditions are that shareholders must hold more than 300 shares on the last day of October 2024 and April 2025, and hold more than 600 shares on the last day of October 2025.

(3) Schedule of the change

Shareholders listed or recorded in the shareholder registry as of the record date of October 31, 2025, will be applied the benefit under the revised shareholder benefit program.