



August 29, 2025

Company name: Daishi Hokuetsu Financial Group, Inc.  
 Name of President and Representative Director Michiro Ueguri  
 representative: (Securities code: 7327; Tokyo Stock Exchange Prime Market)  
 General Manager, Corporate Planning Division Yasuto Mishima  
 Inquiries: +81-25-224-7111 (Main)  
 Telephone:

## Notice Concerning "Share Split" and "Partial Amendments to the Articles of Incorporation" and "Amendments to the Shareholder Benefit Plan"

Daishi Hokuetsu Financial Group, Inc. (the "Company") hereby announces that, at its Board of Directors meeting held today, the Company resolved on a "Share Split," and "Partial Amendments to the Articles of Incorporation" and "Amendments to the Shareholder Benefit Plan" accompanying the Share Split as follows.

### 1. Implementation of a Share Split

#### (1) Purpose of the Share Split

The purpose of the Share Split is to create a more investment-friendly environment for investors by reducing the amount per unit investment price (minimum investment amount) of the Company shares to increase the liquidity of the shares, thereby expanding the investor base and further increasing the number of shareholders.

#### (2) Overview of the Share Split

##### (i) Method of the Share Split

With Tuesday, September 30, 2025 as the record date, the Company will split the shares of common stock held by the shareholders listed or recorded in the final shareholder register of the same date, into three (3) shares for each share.

There will be no change in the amount of the share capital by the Share Split.

##### (ii) Number of shares to be increased by the Share Split

Total number of issued shares before the Share Split	91,885,956 shares
Number of shares to be increased by the Share Split	183,771,912 shares
Total number of issued shares after the Share Split	275,657,868 shares
Total number of shares authorized to be issued after the share split	600,000,000 shares

##### (iii) Schedule of the Share Split

Date of public notice of the record date	Friday, September 12, 2025
Record date	Tuesday, September 30, 2025
Effective date	Wednesday, October 1, 2025

## 2. Partial Amendments to the Articles of Incorporation Due to the Share Split

### (1) Reason for the change

In accordance with Article 184, Paragraph 2 of the Companies Act, total number of shares authorized to be issued as stipulated in Article 6 of the Articles of Incorporation of the Company will be changed on Wednesday, October 1, 2025 accompanying the Share Split.

### (2) Details of the change

(Underlined portions indicate changes.)

After the change	Current
(Total Number of Shares Authorized to be Issued) Article 6 The total number of shares authorized to be issued by the Company shall be <u>600,000,000 shares.</u>	(Total Number of Shares Authorized to be Issued) Article 6 The total number of shares authorized to be issued by the Company shall be <u>200,000,000 shares.</u>

### (3) Timetable

Date of resolution of the Board of Directors for the Amendment to the Articles of Incorporation

Friday, August 29, 2025

Effective date of amendment to the Articles of Incorporation Wednesday, October 1, 2025

## 3. Amendments to the Shareholder Benefit Plan due to the Share Split [No Substantial Changes]

### (1) Reason for the change

With March 31 of each year as the record date, the Company provides shareholders who have held the Company shares for at least one year (record three or more times consecutively under the same shareholder number in the Company shareholder register as of March 31 and September 30 of each year) a shareholder benefit plan according to the number of shares held.

Following the Share Split, the number of shares held subject to the shareholder benefit plan will be changed. However, the revision will be made in accordance with the share split ratio, and there will be no substantial change compared with the past.

### (2) Details of the change

(Underlined portions indicate changes.)

Number of shares held		Details of the benefits
After the change	Before the change	
<u>300 to less than 600 shares</u>	100 to less than 200 shares	1,000 yen worth of products from Niigata prefecture
<u>600 to less than 6,000 shares</u>	200 to less than 2,000 shares	Catalog gift worth 2,500 yen
<u>6,000 shares or more</u>	2,000 shares or more	Catalog gift worth 6,000 yen

### (3) Time of the change

Wednesday, October 1, 2025

(Reference) Dividend Forecast [No Substantial Change]

Following the Share Split, the dividend per share (forecast) announced on May 9, 2025 for the fiscal year ending March 2026 is as follows. The interim dividend (forecast) with a record date of September 30, 2025 remains unchanged because the effective date of the Share Split is October 1, 2025.

The year-end dividend (forecast) will change due to the Share Split, but the actual dividend amount will not change from the previous forecast.

Record date	Dividend per share (forecast)		
	Interim (end of 2nd quarter)	Fiscal-year end	Annual
Previous forecasts (Fiscal year ending March 2026) (Announced on May 9, 2025)	75.00 yen	75.00 yen	150.00 yen
Revised forecasts (Fiscal year ending March 2026) (Conversion before the Share Split)	75.00 yen <sup>*1</sup>	25.00 yen <sup>*2</sup> [75.00 yen]	- <sup>*3</sup> [150.00 yen]
Actual results for the previous fiscal year (Fiscal year ended March 2025)	56.00 yen <sup>*4</sup>	75.00 yen	131.00 yen <sup>*4</sup>

\*1 The interim dividend with a record date of September 30, 2025 is based on the number of shares before the split.

\*2 Year-end dividends with a record date of March 31, 2026 are based on the number of shares after the split.

\*3 Annual dividend (forecast) is indicated as "-" in the above table because a simple total cannot be calculated due to the implementation of a share split.

\*4 The Company conducted a two-for-one stock split of its common stock on October 1, 2024. The actual interim dividend and annual dividend for the fiscal year ending March 31, 2025 is the amount after the stock split.