

August 7, 2025

## Notice Regarding Stock Split, Partial Amendment of the Articles of Incorporation Accompanying the Stock Split, Expansion of the Shareholder Benefits Program, and Revision to the Dividend Forecast

This is to inform you that at the ZACROS Corporation Board of Directors meeting on August 7, 2025, matters were resolved concerning a stock split, a partial amendment of the company's articles of incorporation accompanying the stock split, an expansion of the shareholder benefits program, and a revision to increase the company's year-end dividend forecast.

### 1. Stock Split

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

By lowering the price per investing unit of the company's shares, we aim to establish a more accessible environment for investors, to improve our share liquidity, and to expand our investor base.

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

##### 1 Method of Split:

Each shareholder listed or recorded in the final shareholder registry on the record date of September 30, 2025, will receive four shares for every one ordinary share they hold.

##### 2 Number of Shares Before and After the Split:

Total number of issued shares before the split	19,267,760 shares
Number of shares issued by the split	57,803,280 shares
Total number of issued shares after the split	77,071,040 shares
Total number of authorized shares after the split	180,000,000 shares

##### 3 Schedule:

Announcement of Record Date	September 12, 2025
Record Date	September 30, 2025
Effective Date	October 1, 2025

#### (3) Other:

There will be no change in the amount of capital stock associated with this stock split.

### 2. Partial Amendment to the Articles of Incorporation Accompanying the Stock Split

#### (1) Reason for Amendment:

In conjunction with this stock split, and pursuant to Article 184, Paragraph 2, of the Companies Act, the total number of authorized shares stipulated in Article 6 of the company's articles of incorporation will be changed as of October 1, 2025.

#### (2) Details of the Amendment:

(Amended portions are underlined.)

Before	After
(Total Authorized Shares) Article 6: The total number of authorized shares of the Company shall be <u>45,000,000 shares.</u>	(Total Authorized Shares) Article 6: The total number of authorized shares of the Company shall be <u>180,000,000 shares.</u>

#### (3) Effective Date of Amendment:

October 1, 2025

### 3. Revision of Dividend Forecast

In connection with the stock split, the year-end dividend forecast for the fiscal year ending March 2026, previously announced on May 8, 2025, will be revised as follows. This revision is in accordance with the stock split, and accordingly, there is no substantive change in the total amount of dividends.

	Dividend per Share		
	Interim Dividend	Year-End Dividend	Total Annual Dividend
Previous forecast (announced May 8, 2025)	67.00 yen	67.00 yen	134.00 yen
Revised forecast (pre-stock split basis)	67.00 yen	16.75 yen (67.00 yen)	— (134.00 yen)
Reference: Previous fiscal year results (Fiscal Year Ending March 2025)	63.00 yen	67.00 yen	130.00 yen

Note: The interim dividend with record date September 30, 2025 will be calculated on the number of shares before the stock split.

Note: With regard to the annual dividend per share forecast, a simple calculation is not possible due to the stock split, so it is shown as “—”.

### 4. Changes (Enhancements) to the Shareholder Benefits Program

#### (1) Purpose of the Change

In connection with the stock split, the shareholder benefits program will be enhanced to make investing in the Company's shares more attractive, and to encourage more shareholders to hold shares for the medium to long term.

#### (2) Details of the Change

##### Current Shareholder Benefits Program

Number of Shares Held	Benefit Details
100 shares or more, less than 1,000 shares	ZACROS original QUO card, 1,000 yen value
1,000 shares or more, less than 5,000 shares	ZACROS original QUO card, 2,000 yen value
5,000 shares or more	ZACROS original QUO card, 3,000 yen value

##### New Shareholder Benefits Program

Number of Shares Held*	Benefit Details
100 shares or more, less than 500 shares	ZACROS original QUO card, 1,000 yen value
500 shares or more, less than 1,000 shares	ZACROS original QUO card, 2,000 yen value
1,000 shares or more, less than 10,000 shares	ZACROS original QUO card, 3,000 yen value
10,000 shares or more	ZACROS original QUO card, 4,000 yen value

\*Based on the number of shares held after the 1-for-4 stock split effective October 1, 2025.

#### (3) Timing of the Change

The revised benefits program will apply to shareholders recorded in the shareholder registry as of March 31, 2026.

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