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July 15, 2026

Company Name GIFT HOLDINGS INC.

Representative Name Sho Tagawa, President and Representative Director

(Stock code: 9279, Tokyo Stock Exchange Prime Market)

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Notice of Stock Split, Partial Amendments to the Articles of Incorporation, and Revision to Dividend Forecast

GIFT HOLDINGS INC. ("the Company") hereby announces that its Board of Directors has resolved at a meeting held on July 15, 2026 to carry out a stock split, a partial amendment to the Company's Articles of Incorporation, and a revision to the dividend forecast as follows.

1. Stock Split

(1) Purpose of the Stock Split

By conducting a stock split and lowering the amount per unit of investment, the Company aims to create a more facilitative investment environment for investors, to improve the liquidity of the Company's stock, and to further expand its investor base.

(2) Overview of the Stock Split

(i) Method of the Split

Each share of the Company’s common stock held by shareholders recorded in the final shareholders’ register as of August 31, 2026, the record date, will be split into two (2) shares.

(ii) Number of Shares to be Increased by the Split

- Total number of issued shares before the stock split	:	20,048,101	shares
- Number of shares to be increased by the split	:	20,048,101	shares
- Total number of issued shares after the stock split	:	40,096,202	shares
- Total number of authorized shares after the stock split	:	128,000,000	shares

(Note) The figures are based on the total number of shares issued as of April 30, 2026 and may fluctuate before the record date of the stock split.

(iii) Date of the Split

Public notice record date: August 14, 2026

Record date: August 31, 2026

Effective date: September 1, 2026

(3) Change in the Amount of Capital Stock

There will be no change in the amount of the Company's stated capital as a result of the stock split.

(4) Adjustment of Exercise Price for Stock Acquisition Rights

In connection with the stock split, the exercise price per share for stock acquisition rights issued by the Company will be adjusted as follows, effective September 1, 2026.

Name of Stock Acquisition Rights	Exercise Price Before Adjustment	Exercise Price After Adjustment
Second Series Stock Acquisition Rights	26 yen	13 yen
Third Series Stock Acquisition Rights	128 yen	64 yen

2. Partial Amendment to the Articles of Incorporation

(1) Reason for the Amendment

In conjunction with the above stock split and pursuant to Article 184, Paragraph 2 of the Companies Act of Japan, the Company will amend Article 6 of its Articles of Incorporation, effective September 1, 2026, to increase the total number of authorized shares.

(2) Details of Amendment (underlined parts indicate changes)

Pre-amendment Articles of Incorporation	Post-amendment Articles of Incorporation
Article 6: The total number of shares authorized to be issued by the Company shall be <u>64,000,000</u>.	Article 6: The total number of shares authorized to be issued by the Company shall be <u>128,000,000</u>.

(3) Schedule

Date of resolution by Board of Directors: July 15,2026

Effective date of the amendment: September 1, 2026

3. Revision to Dividend Forecast

In conjunction with the above stock split, the Company hereby revises the dividend forecast disclosed in the "Consolidated Financial Results for the Year Ended October 31, 2025 (Japanese GAAP)" announced on December 15, 2025, as follows.

Since the revision of the dividend forecast is due to the stock split, there will be no substantive change in the dividend amount forecasted per share before the stock split.

	Annual Dividends Per Share (yen)		
	Interim (End of Q2)	Fiscal year-end	Annual Total
Previous Forecast (Note 1) (December 15, 2025)	13.00	13.00	26.00
Revised Forecast (Converted to before stock split)	-	6.50 (13.00)	- (Note 3) (26.00)
Dividends Paid in the Current Fiscal Year	13.00 (Note 2)		
Dividends Paid in the Previous Fiscal Year FYE Oct. 31, 2025	11.00	11.00	22.00

(Notes) 1. The previous forecast is stated on a pre-stock-split basis.

2. The interim dividend for the fiscal year ending October 31, 2026, with a record date of April 30, 2026, applies to the number of shares outstanding before the stock split and remains unchanged from the previous forecast.

3. The forecast annual dividend per share is not presented because it cannot be calculated by simply aggregating the interim and year-end dividends due to the implementation of the stock split..

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