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August 7, 2025

To whom it may concern

Company name: ibis inc.
Representative: Eiji Kamiya
Chief Executive Officer
(Securities code:9343, TSE Growth Market)
Contact: Hidekazu Yasui
Chief Financial Officer
(TEL +81-52-587-5007)

Notice Regarding Stock Split, Partial Amendments to the Articles of Incorporation in Connection with the Stock Split and Revision of Dividend Forecast

ibis inc. (the “Company”) hereby announces that at its board of directors meeting held on August 7, 2025, a resolution was passed to split the Company’s stock (the “Split”), to partially amend its Articles of Incorporation in connection with the Split and to revise its dividend forecast. Details are as follows.

Details

1. Purpose of the Split

The Company aims to enhance the liquidity of its shares and expand its investor base by reducing the price per investment unit and creating a more accessible investment environment for a wider range of investors, including individuals.

2. Split Overview

(1) Split Method

The Company will split its common stock at a ratio of 5 shares for each share held by the shareholders listed or recorded in the shareholder register as of September 30, 2025, which will serve as the record date of the Split.

(2) Increase in Number of Shares Due to Split

①	Total number of issued shares before the Split	3,660,044 shares
②	Increase in number of shares due to the Split	14,640,176 shares
③	Total number of issued shares after the Split	18,300,220 shares
④	Total number of authorized shares after the Split	55.75 million shares

Note: The above numbers of issued and increased shares are calculated based on the total number of issued shares as of August 7, 2025, and the actual numbers may increase by the record date of the Split due to reasons such as the exercise of share option rights.

(3) Split Schedule

①	Public Notice of Record Date	Friday, September 12, 2025
②	Record Date	Tuesday, September 30, 2025
③	Effective Date	Wednesday, October 1, 2025

(4) Adjustment of Exercise Price of Share Options

In conjunction with the Split, the exercise price per share for share options exercised on or after October 1, 2025 will be adjusted as follows.

Share Option Name	Pre-Adjustment Exercise Price	Post-Adjustment Exercise Price
2019 First Paid Share Options	609 yen	122 yen
2019 First Gratuitous Share Options	609 yen	122 yen
2021 First Gratuitous Share Options	1,290 yen	258 yen
2023 First Gratuitous Share Options	1,650 yen	330 yen
2024 First Gratuitous Share Options	3,410 yen	682 yen

(5) Other

There will be no change to the amount of stated capital in connection with the Split.

3. Partial Amendments to the Articles of Incorporation

(1) Reasons for Amendment

In conjunction with the Split, the Company's Articles of Incorporation will be partially amended, effective as of October 1, 2025, pursuant to Article 184, Paragraph 2 of the Companies Act.

(2) Details of Amendment to Articles of Incorporation

(Underlined text indicates amendments)

Current Articles of Incorporation	Revised Articles of Incorporation
Article 5 [Total Number of Authorized Shares] The total number of authorized shares of the Company shall be <u>11.15 million shares</u> .	Article 5 [Total Number of Authorized Shares] The total number of authorized shares of the Company shall be <u>55.75 million shares</u> .

(3) Schedule for Amendments to the Articles of Incorporation

Effective Date: Wednesday, October 1, 2025

4. Revision of Dividend Forecast

In conjunction with the Split, the year-end dividend forecast for the fiscal year ending December 2025, announced on February 10, 2025, will be revised as follows. Since this revision is solely due to the Split, it represents no substantial change.

	Dividend per Share		
	Second Quarter End	Term-End	Total
Previous Forecast	0.00 yen	50.00 yen	50.00 yen
Revised Forecast		10.00 yen	-
Results for the Current Fiscal Year	0.00 yen		

Results for the Previous Fiscal Year (ending December 2024)	0.00 yen	40.00 yen	40.00 yen
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Notes: 1. The year-end dividend per share in the revised forecast is based on the number of shares after the Split and will be 10 yen, one-fifth of the previous forecast of 50 yen.

2. The total dividend per share in the revised forecast is not shown, taking into account the effect of the Split.