



August 4, 2025

To whom it may concern

Company: DTS CORPORATION
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Notice Concerning Share Split, Partial Amendment to Articles of Incorporation, and Revision of Dividend Forecast

DTS CORPORATION (the “Company”) hereby announces that it has resolved at the Board of Directors meeting held today to implement a share split and to partially amend the Articles of Incorporation in connection with the share split, as announced in this notice. The details are described below.

1. Share Split

(1) Purpose of the Share Split

The purpose of the share split is to lower the investment amount per unit, thereby creating a more accessible investment environment for investors, improving stock liquidity, and expanding the shareholder base.

(2) Method of the Share Split

Each share of common stock held by shareholders listed or recorded in the shareholder register as of the record date of September 30, 2025 will be split into four shares.

(3) Increase in Number of Shares Due to the Share Split

Total number of issued shares before the split	40,988,732 shares
Number of shares to be increased by the split	122,966,196 shares
Total number of issued shares after the split	163,954,928 shares
Total number of issuable shares after the split	400,000,000 shares

(4) Increase in Number of Shares Due to the Share Split

Public notice of record date (scheduled)	September 12, 2025
Record date	September 30, 2025
Effective date	October 1, 2025

(5)Other

The share split will not result in any change in DTS's capital.

2. Partial Amendment to the Articles of Incorporation

(1) Reason for the Amendment

In accordance with the share split described above, 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 October 1, 2025.

(2) Details of the Amendment

The details of the amendment are as follows.

Before Amendment	After Amendment
Article 6: The total number of shares authorized to be issued by the Company shall be <u>100,000,000</u> shares.	Article 6: The total number of shares authorized to be issued by the Company shall be <u>400,000,000</u> shares.

(3) Effective Date of Amendment

October 1, 2025

3. Revision of Dividend Forecast

In connection with the share split, the Company has revised the year-end dividend forecast for the fiscal year ending March 31, 2026, which was previously announced on May 1, 2025. This revision reflects the split ratio and does not represent a substantive change in the total dividend amount.

As the effective date of the stock split is set for October 1, 2025, the interim dividend for the fiscal year ending March 31, 2026, which is scheduled to be based on the record date of September 30, 2025, will be calculated based on the number of shares prior to the stock split.

Record date	Dividend per share		
	Interim dividend	Year-end dividend	Annual
Previous Forecast (Announced May 1, 2025)	¥60.00	¥80.00	¥140.00
Revised Forecast (Pre-split basis)	¥60.00	¥20.00 (¥80.00)	- (¥140.00)
Reference: Actual for FY March 2025	¥50.00	¥77.00	¥127.00

Note: The interim dividend will be paid based on the number of shares before the split, and therefore remains unchanged at ¥60.00 per share.

Note: The year-end dividend per share will be based on the number of shares after the revised stock split, and the previously forecasted amount of ¥80.00 will be adjusted to ¥20.00.

Note: As the share split makes a simple calculation of the annual dividend per share forecast impractical, the forecast is shown as “-”.