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March 21, 2025

Company name:	Takachiho Koheki Co., Ltd.
Name of representative:	Takanobu Ide, Representative Director and President (Securities code: 2676; TSE Prime Market)
Inquiries:	Masaya Iwamoto, General Manager of Administrative Department (Telephone: +81-03-3355-1111)

### **Notice Concerning Stock Split and Change (Expansion) of Shareholder Benefit System**

Takachiho Koheki Co., Ltd. (the "Company") hereby announces that its Board of Directors meeting held on March 21, 2025 resolved to split shares and change the shareholder benefit system as follows.

#### **1. Purpose of Stock Split and Change (Expansion) of Shareholder Benefit System**

The Company positions increasing corporate value over the medium to long term and returning profits to shareholders as important management issues. Furthermore, with the launch of the new NISA (Small Amount Investment Tax Exemption System) in Japan in 2024, the investor base, including young people, is expected to expand further.

In light of this situation, by splitting the shares and reducing the amount per investment unit of the company shares, we aim to create an environment that makes it easier for investors to invest, improve the liquidity of our company shares, and further expand the investor base.

In addition, the company has implemented a shareholder benefit system to express its gratitude for the daily support of our shareholders. Along with this stock split, we will change (expand) the content of our shareholder benefit system.

In order to further enhance the appeal of investment in the company shares and the liquidity of the company shares, as well as to stimulate communication with our shareholders, we have decided to change to newly established the "Takachiho Koheki Premium Benefit Club. The Company plans to distribute IR information, including PR information, financial results and timely disclosure information, to shareholders through the club in order to further deepen their understanding of our company.

#### **2. About the Stock Split**

##### **(1) Overview of the Stock Split**

##### **1. Method of the stock split**

Each share of the common stock held by shareholders recorded on the closing register on May 31, 2025 (Saturday) will be split into two shares. Since the record date of May 31, 2025 (Saturday) is treated as a holiday, it will be effectively May 30, 2025 (Friday).

##### **2. Number of shares to be increased by the stock split**

(1) Total number of shares outstanding before the stock split	10,171,800 shares
(2) Number of shares to be increased by the stock split	10,171,800 shares
(3) Total number of shares issued after the stock split	20,343,600 shares
(4) Total number of shares authorized to be issued after the stock split	36,000,000 shares

\*The above number of issued shares may increase by the record date of the stock split due to the exercise of stock acquisition rights, etc.

### 3. Schedule of the stock split

(1) Record date Public notice date	May 14, 2025 (Wednesday)
(2) Record date	May 31, 2025 (Saturday)
(3) Effective date	June 1, 2025 (Sunday)

### 3. Changes (enhancements) to the Shareholder Benefit System

#### (1) Time of change

The contents of the shareholder benefit plan will be changed as of the record date of the last day of June 2025. The contents before the change will be provided as of the record date of the last day of March 2025.

#### (2) Details of change

(Before the change)

Every year, shareholders listed on the shareholder registry as of March 31 who hold 100 or more shares will receive a rice gift certificate according to the number of shares held (\* 1 certificate can be exchanged for 440 yen worth of rice).

Number of shares held	Benefits
100 shares or more and less than 200 shares	2 rice gift certificates
200 shares or more and less than 300 shares	5 rice gift certificates
300 shares or more	10 rice gift certificates

(After amendment)

#### 1. Shareholders eligible for the Plan

Shareholders listed or recorded in the shareholder registry as of the end of June and December of each year since April 2025 and holding 100 or more shares are eligible.

As announced in "2. Stock Split" regarding the stock split that will become effective on June 1, 2025, the new shareholder benefit plan will be based on the number of shares held after the stock split.

## 2. Details of the Shareholder Benefit System and Time of Giving Points

As shown in the "Shareholder Benefit Points Table," points will be given according to the number of shares held by eligible shareholders. Shareholder benefit points can be obtained from the "Takachiho Koheki Premium Benefit Club," a special shareholder-only website where you can choose from more than 5,000 types of products, including specialty gourmet foods such as rice and brand beef, sweets and beverages, famous sake, home appliances, and selectable experience gifts. The points can also be exchanged for "WILLsCoin," a common shareholder benefit coin that can be combined with the benefit points of other companies that introduce the Premium Benefit Club. The total "WILLsCoin" can be found on the "Premium Benefit Club Portal" (<https://portal.premium-yutaiclub.jp/>).

Shareholder benefit point table (1 point equals 1 yen)

Number of shares held	Number of points awarded (twice a year)	
	End of June	End of December
100 to 199 shares	600 Points	600 Point
200 to 299 shares	1,000 Points	1,000 Point
300 to 799 shares	2,000 Points	2,000 Point
800 to 1,999 shares	6,000 Points	6,000 Point
2,000 shares or more	7,000 Points	7,000 Points

### (3) Terms and conditions

From April 2025 onwards, the points are applicable to shareholders who have held 100 or more shares listed or recorded in the shareholder register as of the end of June and December of each year.

### (4) Conditions for carryover

Points can be carried forward only if the same shareholder number is entered twice or more consecutively in the shareholder registry as of the end of June or December. Therefore, points received up to four times can be exchanged together. If the shareholder number is changed by the vesting date of the end of June and the end of December due to sale, change of name to another person, inheritance, etc., the points become invalid and cannot be carryover.

### (5) Instructions on how to exchange

The Company plans to send an invitation letter regarding shareholder benefits to eligible shareholders in August 2025 (scheduled). For details, please refer to the invitation letter. Shareholders who are unable to register via the Internet may apply by telephone separately. In this case, the number of complimentary products that can be selected is limited. In the event of any change in the contents of the shareholder benefits program, the Company will promptly disclose and notify you.

#### 4. Other

##### (1) Dividends

The stock split is effective on June 1, 2025. Therefore, the year-end dividend for the fiscal year ending March 2025, with a record date of March 31, 2025, covers the number of shares before the stock split. The year-end dividend forecast for the fiscal year ending March 2025 remains unchanged at 102.00 yen per share.

(Reference: Comparison of Shareholder Benefit Plans)

Before the stock split Number of shares held	Benefits	After the stock split Number of shares held	Benefits (1 year)
100 shares	2 rice gift certificates	200 shares	2,000 points
200 shares	5 rice gift certificates	400 shares	4,000 points
300 shares	10 rice gift certificates	600 shares	4,000 points
400 shares	10 rice gift certificates	800 shares	12,000 points

<p>Questions and inquiries about Takachiho Koheki Premium Courtesy Club</p> <p>Takachiho Koheki Premium Courtesy Club Help Desk</p> <p>TEL:0120-980-965 Hours: 9:00 AM to 5:00 PM (excluding Saturdays, Sundays and national holidays)</p>
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