

February 14, 2024

To whom it may concern

Company name: Nishimoto Co., Ltd.
Representative: Yoshiro Susaki, Chairman & CEO
(Code No.: 9260 Prime Market of the Tokyo Stock Exchange)
Contact: Yuji Sasa, President, Director of the board, Managing Executive Officer, COO, CFO
(Phone: 03-6870-2015)

Notice Regarding Share Split and the Partial Amendment of the Articles of Incorporation
Associated with the Share Split

Nishimoto Co., Ltd. (the "Company") hereby announces that, at the meeting of its Board of Directors held on February 14, 2024, it resolved a share split and the partial amendment of its Articles of Incorporation associated with the share split as follows:

1. Purpose of the share split

The share split is aimed at developing a more investor-friendly environment and expanding the investor base by reducing the amount per investment unit of the Company's shares.

2. Summary of the share split

(1) Method of the share split

The Company will set the record date as Sunday, June 30, 2024 and will split its common shares held by shareholders as of the date at a ratio of three shares for every one share.

(2) Number of shares to be increased by the share split

1) Total number of issued shares before the share split	14,353,140 shares
2) Number of shares to be increased by the share split	28,706,280 shares
3) Total number of issued shares after the share split	43,059,420 shares
4) Total number of shares issuable by the Company after the share split	150,000,000 shares

(3) Schedule

1) Publication of the record date	Friday, June 14, 2024 (planned)
2) Record date	Sunday, June 30, 2024
3) Effective date	Monday, July 1, 2024

* The record date will fall on a holiday of the shareholder register administrator, and the practical record date will be Friday, June 28, 2024.

(4) Other

There will be no change to the amount of stated capital in association with the share split.

3. Partial amendment of the Articles of Incorporation

(1) Reason for the amendment

In association with the above share split, the Company will amend a part of its Articles of Incorporation on July 1, 2024, as the effective date based on the provisions of Article 184, paragraph 2 of the Companies Act of Japan.

(2) Amended part

The part to be amended is shown below.

(The underlined part indicates amendment.)

Before amendment	After amendment
(Total number of authorized shares) Article 6: The total number of shares issuable by the Company shall be <u>50,000,000</u> .	(Total number of authorized shares) Article 6: The total number of shares issuable by the Company shall be <u>150,000,000</u> .

(3) Amendment schedule

The effective date of the partial amendment of the Articles of Incorporation: Monday, July 1, 2024

4. Shareholder benefit program

The Company provides a shareholder benefit to the shareholders recorded in the shareholder register as of December 31 every year according to the number of shares held. Therefore, the Company will start to apply its new shareholder benefit program, which will be introduced as a result of the share split, to the shareholders recorded in the shareholder register as of December 31, 2024. The Company is currently considering the content of the shareholder benefit program and will promptly disclose specific details as soon as they are decided.

5. Interim dividend for Fiscal Year 2024

The share split will take effect on July 1, 2024, and the interim dividend for Fiscal Year 2024 (from January 1, 2024 to June 30, 2024), the record date of which is June 30, 2024, will be paid based on the number of shares before the share split.