

October 30, 2025

Company name: IBIDEN CO., LTD.

Representative: Koji Kawashima, President & CEO, Representative Director

Stock exchange listings: Tokyo and Nagoya Stock Exchange (Code number: 4062)

Contact: Yasuhito Hirose, Senior Management, Division Manager of Corporate Planning Division

Telephone: +81-584-81-7973

**Notice Regarding Stock Split, Partial Amendment to Articles of Incorporation Due to Stock Split,
Adjustment of the Conversion Price of Zero Coupon Convertible Bonds due 2031
with Stock Acquisition Rights, and Revision to Year-end Dividend Forecasts**

IBIDEN CO., LTD. (hereinafter “the Company”) hereby announces that the resolution was made at Board of Directors held today to implement a stock split and institute a partial amendment to its articles of incorporation in conjunction with this split. Furthermore, the Company also hereby announces that the adjustment of the conversion price of its "Zero Coupon Convertible Bonds with Stock Acquisition Rights due 2031" and the revision to the year-end dividend forecast for the fiscal year ending March 31, 2026.

1. Stock Split

(1) Purpose of the stock split

The purpose of the stock split is to expand the Company's investor base by lowering the stock price per investment unit and to increase the liquidity of the Company's shares.

(2) Overview of the stock split

① Method of the stock split

Each share of common stock owned by shareholders listed or recorded in the closing register of shareholders on the record date of Wednesday, December 31, 2025 will be split into two shares.

Since this day falls on a non-business day for the shareholder registry administrator, the effective record date will be Tuesday, December 30, 2025.

② Number of shares to be increased by the stock split

Total number of issued shares prior to the stock split	140,860,557
Number of shares to be increased by the stock split	140,860,557
Total number of issued shares after the stock split	281,721,114
Total number of authorized shares after the stock split	460,000,000

(Note) The total number of issued shares and the number of shares to be increased mentioned above are subject to change due to the exercise of share options, etc., prior to the record date for the stock split.

③ Schedule for the stock split

Public notice of record date (scheduled)	Friday, December 12, 2025
Record date	Wednesday, December 31, 2025
Effective date	Thursday, January 1, 2026

2. Partial Amendment to Articles of Incorporation

(1) Purpose of the amendment

The total number of authorized shares described in Article 6 of the Company's articles of incorporation will be amended in conjunction with the stock split as provided for the Article 184 (2) of the Companies Act of Japan, effective Thursday, January 1, 2026.

(2) Details of the amendment

The details of the amendment are as follows.

(Changed portions are underlined.)

Current Articles of Incorporation	Articles of Incorporation after Amendment
Article 6 (Total Number of Shares Authorized to be Issued) The total number of shares authorized to be issued by the Company shall be <u>230,000,000</u> shares.	Article 6 (Total Number of Shares Authorized to be Issued) The total number of shares authorized to be issued by the Company shall be <u>460,000,000</u> shares.

(3) Schedule of the amendment

Date of Board of Directors' resolution	Thursday, October 30, 2025
Effective date	Thursday, January 1, 2026

3. Adjustment of the Conversion Price of Zero Coupon Convertible Bonds

In connection with this stock split, the conversion price of the Company's Zero Coupon Convertible Bonds due 2031 will be adjusted as follows, effective from January 1, 2026.

Issue	Pre-adjustment Conversion Price (Yen)	Adjusted Conversion Price (Yen)
Zero Coupon Convertible Bonds due 2031	8,983	4,491.5

4. Revision of Year-end Dividend Forecasts

The year-end dividend forecast for the fiscal year ending March 31, 2026, had previously been announced as "undetermined" due to the extremely uncertain business environment. However, in accordance with the dividend policy to be applied from the fiscal year ending March 2026 through the fiscal year ending March 2031, which aims "to implement a progressive dividend based on the capital allocation policy, taking into consideration the balance between growth investments and financial discipline, with a guideline of a 20% payout ratio and a base annual dividend of 40 yen per share," the Company has decided to set the year-end dividend at 20.00 yen per share (converted before stock split) as an ordinary dividend, the same amount as the previous period. Furthermore, although there is no substantial change in order to implement it in accordance with the stock split ratio, the forecast will be revised as follows to align with the stock split ratio.

	Dividends per share (Yen)		
	End of the Second Quarter	End of Fiscal Year	Total
Previous Forecasts	—	Undetermined	Undetermined
Revised Forecasts (prior to the stock split)	—	10.00 (Ordinary dividend 20.00)	—(Note) (50.00) (Ordinary dividend 40.00) (Commemorative dividend 10.00)

Note : This document has been translated from a part of the Japanese original for reference purposes only.
In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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	Dividends per share (Yen)		
	End of the Second Quarter	End of Fiscal Year	Total
Actual Result for the Current Period	30.00 (Ordinary dividend 20.00) (Commemorative dividend 10.00)	—	—
Actual Result for the Previous Period (fiscal year ended March 31, 2025)	20.00	20.00	40.00

(Note) The forecast for the total annual Dividends per share is not provided because it cannot be simply calculated due to the implementation of the stock split.