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MEMBERSHIP
May 26, 2026

Company name: KOSAIDO Holdings Co., Ltd.

Representative: Makoto Tokiwa, President and Representative Director

(Code:7868; TSE Prime Market)

Contact: Yoshitake Inomo, General Manager, Management Strategy Headquarters (TEL. +81-3-3453-0557)

Notice Regarding Partial Amendment to the Articles of Incorporation

KOSAIDO Holdings Co., Ltd. (hereinafter "the Company") hereby announces that at the Board of Directors meeting held on May 26, 2026, it was resolved to submit the "Partial Amendment to the Articles of Incorporation" to the 62nd Annual General Meeting of Shareholders scheduled to be held on June 29, 2026.

1. Purpose of Amendment to the Articles of Incorporation

After reviewing its dividend policy, the Company has concluded that it is desirable to secure the option of distributing surplus in a more flexible manner. To enable this, based on the provisions of Article 459, Paragraph 1 of the Companies Act, the proposed Article 37 (Decision-Making Body for Distribution of Surplus, etc.) is newly established to allow the Board of Directors to resolve matters relating to the distribution of surplus, and amendments are made to the current Article 37 (Record Date for Distribution of Surplus) of the Articles of Incorporation, along with other necessary consequential amendments. Please note that no provision under Article 460, Paragraph 1 of the Companies Act will be established, and this amendment to the Articles of Incorporation does not exclude resolutions by the General Meeting of Shareholders regarding the distribution of surplus.

2. Details of Amendment to the Articles of Incorporation

The details of the amendments are as follows.

(Underlined portions indicate amended sections.)

Current Articles of Incorporation	Proposed Amendment to the Articles of Incorporation
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(Newly established)	<u>(Decision-Making Body for Distribution of Surplus, etc.)</u> <u>Article 37 Except as otherwise provided by laws and regulations, the Company may determine matters relating to the distribution of surplus and other matters set forth in each item of Article 459, Paragraph 1 of the Companies Act by resolution of the Board of Directors.</u>
(Record Date for Distribution of Surplus) Article 37 The record date for the year-end distribution of surplus of the Company shall be March 31 of each year.	(Record Date for Distribution of Surplus) Article 38 The record date for the year-end distribution of surplus of the Company shall be March 31 of each year, and the record date for interim dividends shall be September 30 of each year. <u>2. In addition to the preceding paragraph, the Company may distribute surplus by setting a record date.</u>
(Interim Dividends) Article 38 <u>The Company may, by resolution of the Board of Directors, pay interim dividends with a record date of September 30 of each year.</u>	(Deleted)
(Statute of Limitations on Dividends) Article 39 (Omitted)	(Statute of Limitations on Dividends) Article 39 (Unchanged)

3. Schedule

Date of General Meeting of Shareholders for Amendment to the Articles of Incorporation: June 29, 2026 (scheduled)

Effective Date of Amendment to the Articles of Incorporation: June 29, 2026 (scheduled)

End