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August 4, 2026

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Stock exchange listings: Tokyo and Nagoya Stock Exchange (Code number: 4062)
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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, and Changes to Dividend Policy

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, 2027, and the changes to the dividend policy.

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, September 30, 2026 will be split into two shares.

② Number of shares to be increased by the stock split

Total number of issued shares prior to the stock split	281,944,019
Number of shares to be increased by the stock split	281,944,019
Total number of issued shares after the stock split	563,888,038
Total number of authorized shares after the stock split	920,000,000

(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)	Thursday, September 10, 2026
Record date	Wednesday, September 30, 2026
Effective date	Thursday, October 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, October 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>460,000,000</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>920,000,000</u>** shares.

(3) Schedule of the amendment

Date of Board of Directors' resolution	Tuesday, August 4, 2026
Effective date	Thursday, October 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 October 1, 2026.

Issue	Pre-adjustment Conversion Price (Yen)	Adjusted Conversion Price (Yen)
Zero Coupon Convertible Bonds due 2031	4,486.2	2,243.1

4. Revision of Year-end Dividend Forecasts

Although there is no substantial change in order to implement it in accordance with the stock split ratio, the forecast year-end dividend for the fiscal year ending March 31, 2027, disclosed in the "Financial Results for the Fiscal Year Ended March 31, 2026 (Consolidated, Japanese GAAP)" announced on May 11, 2026, 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	15.00	20.00	35.00
Revised Forecasts (prior to the stock split)	15.00	10.00 (20.00)	— (35.00)
Actual Result for the Current Period	—	—	—
Actual Result for the Previous Period (fiscal year ended March 31, 2026)	30.00	15.00	—

(Note)

1. The Company conducted a two-for-one stock split of its common shares effective January 1, 2026. Regarding the results for the previous fiscal year (fiscal year ended March 31, 2026), the dividend at the end of the second quarter is stated on a pre-stock-split basis, whereas the year-end dividend is stated on a post-stock-split basis.

2. Since the effective date of the stock split is October 1, 2026, the interim dividend for the fiscal year ending March 31, 2027, with a record date of September 30, 2026, will be applicable to shares outstanding prior to the stock split.
3. The total annual dividend per share for the previous fiscal year (fiscal year ended March 31, 2026) and the revised forecast has not been presented, as it cannot be calculated by simple aggregation due to the implementation of these stock splits.

5. Change in Dividend Policy

In connection with the stock split, the Company will revise its dividend policy as follows. This revision is made solely to reflect adjustments resulting from the stock split and does not constitute any substantive change to the previous policy.

(Changed portions are underlined.)

Current policy	Revised policy
From the fiscal year ending March 2026 through the fiscal year ending March 2031, the Company's policy is to implement a progressive dividend*. This policy will have a guideline of a 20% payout ratio and a base annual dividend of <u>20 yen</u> per share, based on its capital allocation policy and while taking into consideration the balance between growth investments and financial discipline.	From the fiscal year ending March 2026 through the fiscal year ending March 2031, the Company's policy is to implement a progressive dividend*. This policy will have a guideline of a 20% payout ratio and a base annual dividend of <u>10 yen</u> per share, based on its capital allocation policy and while taking into consideration the balance between growth investments and financial discipline.

*A progressive dividend policy, in principle, aims to maintain or increase dividends without reduction.