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February 13, 2026

To whom it may concern:

Company name AUCNET INC.
Representative Shinichiro Fujisaki, Representative Director
and President & CEO
Securities code 3964
Prime Market, Tokyo Stock Exchange
Inquiries Hiroki Taniguchi, Director, Senior Managing
Executive Officer & CFO
Phone number +81-3-6440-2552

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

AUCNET INC. (the “Company”) hereby announces that at the Board of Directors’ meeting held today, resolutions were passed regarding a share split and a partial amendment to the Articles of Incorporation associated with the share split, as described below. Furthermore, the Company announces dividends of surplus (dividend increase) and a shareholder benefit program associated with the share split.

1. Share split

(1) Purpose of share split

The purpose of the share split is to improve the liquidity of the Company’s shares and further expand the investor base by lowering the amount per unit of investment and making investing in the Company more accessible for investors, including individual investors.

(2) Method of share split

The Company shall conduct a share split at a ratio of two shares for every one common share held by shareholders recorded on the final shareholder register on the record date of Tuesday, March 31, 2026.

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

(i) Total number of issued shares before the share split	48,026,400 shares
(ii) Number of shares to be increased by the share split	48,026,400 shares
(iii) Total number of issued shares after the share split	96,052,800 shares
(iv) Total number of shares authorized to be issued after the share split	220,000,000 shares

(4) Timetable

(i) Date of public notice of the record date	Monday, March 16, 2026
(ii) Record date	Tuesday, March 31, 2026
(iii) Effective date	Wednesday, April 1, 2026

(5) Amount of share capital

The amount of share capital will not change as a result of the share split.

2. Partial amendment to the Articles of Incorporation

(1) Reason for amendment to the Articles of Incorporation

Due to this share split, pursuant to Article 184, Paragraph 2 of the Companies Act, the Board of Directors has resolved to amend the total number of shares authorized to be issued stipulated in Article 6 of the Company's Articles of Incorporation, effective April 1, 2026.

(2) Details of the amendment to the Article of Incorporation

Current Article of Incorporation	Amended Articles of Incorporation
(Total Number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>110,000,000 shares</u> .	(Total Number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>220,000,000 shares</u> .

(3) Timetable

(i) Date of resolution by the Board of Directors	Friday, February 13, 2026
(ii) Effective date	Wednesday, April 1, 2026

3. Dividends of surplus

As the effective date of the share split is Wednesday, April 1, 2026, the number of shares outstanding prior to the share split applies to the year-end dividend for the fiscal year ended December 31, 2025 based on a record date of Tuesday, December 31 2025.

As stated in “Notice Concerning Dividends of Surplus (Dividend Increase)” and “Notice Concerning Change to Dividend Policy” released today, after comprehensively considering the financial results for the fiscal year ended December 31, 2025, future growth strategies, improvement of capital efficiency, medium- to long-term improvement of corporate value, and other factors, the year-end dividend for the fiscal year ended December 31, 2025 has been revised (increased) from the dividend forecast announced on November 11, 2025, as described below.

Record date	Dividend per share		
	2nd quarter-end	Year-end	Annual total
Previous forecasts (Announced on November 11, 2025)	/	¥33.00 (Ordinary dividend: ¥28.00) (Commemorative dividend: ¥5.00)	¥55.00 (Ordinary dividend: ¥50.00) (Commemorative dividend: ¥5.00)
Actual results for the fiscal year ended December 31, 2025	¥22.00	¥36.00 (Ordinary dividend: ¥31.00) (Commemorative dividend: ¥5.00)	¥58.00 (Ordinary dividend: ¥53.00) (Commemorative dividend: ¥5.00)
(Reference) Actual results for the fiscal year ended December 31, 2024	¥14.00 (¥28.00)	¥24.00 (¥48.00)	¥38.00 (¥76.00)

(Note) The Company conducted a share split at a ratio of two shares for every one common share of the Company, with a record date of March 31, 2025 and effective date of April 1, 2025. The dividends per share for the fiscal year ended December 31, 2024 above reflect the amounts after taking into account

the share split, and the amounts before taking into account the share split are presented in parentheses.

4. Shareholder benefit program

Shareholders who are recorded on the Company's shareholder register on the vesting date of December 31 of each year enjoy a shareholder benefit program according to the number of their held shares. The Company will continue to provide the same shareholder benefits to shareholders who are recorded on the shareholder register on the record date of December 31, 2025.

Details of shareholder benefits for shareholders recorded on the shareholder register on the record date of December 31, 2026 are currently under consideration. Specific details will be disclosed promptly once they have been decided.

End