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November 11, 2026

To Whom It May Concern:

Company Name: MEC COMPANY LTD.
Representative: Kazuo MAEDA, CEO & President
(Securities Code: 4971 TSE Prime Market)
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Stock Split and Accompanying Partial Amendments to Articles of Incorporation, and Changes in Shareholder Benefit Plan

The Company hereby announces that, at a meeting of its Board of Directors held today, it resolved to implement a stock split, make accompanying partial amendments to its Articles of Incorporation, and revise its shareholder benefit plan, as detailed below.

Details

1. Stock split

(1) Purpose of stock split

It is aimed at improving the liquidity of the Company's shares and expanding the investor base by lowering the amount per investment unit of the Company's shares and creating an environment that makes it easier for investors to invest.

(2) Outline of stock split

1) Method of split

The Company will split each common share held by shareholders listed or recorded in the shareholder register as of the end of December 31, 2026, the record date, into three shares.

2) Number of shares to be increased by the split

Total number of issued shares before the stock split	19,571,093 shares
Number of shares to be increased by the split	39,142,186 shares
Total number of issued shares after the split	58,713,279 shares
Total number of authorized shares after the split	230,000,000 shares

(3) Schedule of split

Date of public notice of record date (scheduled)	Tuesday, December 15, 2026
Date of record	Thursday, December 31, 2026 (Note)
Effective date	Friday, January 1, 2027

(Note) The actual date of record is December 30, 2026, as the date of record falls on a holiday for the administrator of the shareholder registry.

(4) Other

1) Changes in capital stock

There will be no change in the amount of capital stock upon the stock split.

2) Dividends

As the effective date of the stock split is January 1, 2027, the year-end dividend for the fiscal year ending December 2026, which has December 31, 2026 as the date of record, will be paid based on the number of shares before the stock split.

2. Partial amendments to the Articles of Incorporation due to stock split

(1) Reasons for amendments to the Articles of Incorporation

Due to the stock split, in accordance with the provisions of Article 184, Paragraph 2 of the Companies Act, the total number of authorized shares prescribed in Article 6 of the Articles of Incorporation of the Company will be amended effective January 1, 2027.

(2) Details of the amendments to the Articles of Incorporation

(Underlines indicate the changes.)

Current Articles of Incorporation	After Amendment
(Total number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>80,000,000</u> shares.	(Total number of authorized shares) Article 6 The total number of authorized shares of the Company shall be <u>230,000,000</u> shares.

(3) Schedule for amendments to the Articles of Incorporation

Date of board of directors resolution	Wednesday, November 11, 2026
Effective date	Friday, January 1, 2027

3. Changes in the shareholder benefit plan

(1) Reason for changes in the shareholder benefit plan

Due to the split of one share of the Company’s stock into three shares, the shareholder benefit plan will be partially changed as follows. Even after stock split, we have decided to keep the minimum shareholding requirement at 100 shares in order to encourage more shareholders to hold our shares over the long term.

(2) Details of changes in the shareholder benefit plan

< Current > (Underlines indicate the changes.)

Total number of shares held	Date of record	Continued holding period	Details of benefit
100 shares or more to less than 500 shares	End of December	1 year or more but less than 3 years	QUO Card to the value of 1,000 yen
		3 years or more	QUO Card to the value of 2,000 yen
500 or more shares	End of December	1 year or more but less than 3 years	QUO Card to the value of 2,000 yen
		3 years or more	QUO Card to the value of 3,000 yen

< After change >

Total number of shares held	Date of record	Continued holding period	Details of benefit
100 shares or more to less than 1,500 shares	End of December	1 year or more but less than 3 years	QUO Card to the value of 1,000 yen
		3 years or more	QUO Card to the value of 2,000 yen
1,500 shares or more	End of December	1 year or more but less than 3 years	QUO Card to the value of 2,000 yen
		3 years or more	QUO Card to the value of 3,000 yen

(Note) The continued holding period is determined by including the holding period prior to the stock split, and with respect to the number of shares held on the date of record prior to the stock split, 500 or more shares are treated as equivalent to 1,500 or more shares after the stock split.

(3) Timing of changes in the shareholder benefit plan

The changes to the shareholder benefit plan will apply starting with shareholders listed or recorded in the shareholder register as of December 31, 2027. Shareholder benefits for shareholders recorded in the shareholder registry with December 31, 2026 as the date of record will be provided based on the current plan.