



May 14, 2026

Company name: Kotobuki Spirits Co., Ltd.  
(URL <https://www.kotobukispirits.co.jp/>)  
Representative: PRESIDENT Seigo Kawagoe  
(Code: 2222, TSE Prime Market)  
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## Notice Regarding Partial Amendments to the Articles of Incorporation

We hereby announce that at a meeting of the Board of Directors held today, a resolution was passed to submit a proposal regarding “Partial Amendments to the Articles of Incorporation” for consideration at the Annual General Meeting of Shareholders scheduled for June 25 of this year.

### 1. Reason for the Change

In order to implement flexible capital and dividend policies, and pursuant to the provisions of Article 459, Paragraph 1 of the Companies Act, to enable the distribution of surplus funds, etc., by resolution of the Board of Directors, we propose to add new Articles 29 (Body Responsible for Determining the Distribution of Surplus Funds, etc.) and 30 (Record Date for the Distribution of Surplus Funds). Furthermore, we propose to delete the current Articles 7 (Acquisition of Treasury Stock), Article 30 (Year-End Dividends and Record Date), and Article 31 (Interim Dividends and Record Date), which contain overlapping provisions.

Please note that since we have not included any provisions in the Articles of Incorporation pursuant to Article 460, Paragraph 1 of the Companies Act (Restrictions on Shareholders’ Rights), this does not preclude future distributions of retained earnings or similar actions from being carried out by resolution of the General Meeting of Shareholders.

In addition, regarding the supplementary provisions of the current Articles of Incorporation, since 10 years have passed since the transition to a company with an Audit and Supervisory Committee, the need for the liability exemptions and other provisions set forth in these supplementary provisions has ceased to exist; therefore, they are being deleted.

### 2. Details of the Changes

Please refer to the attached document.

### 3. Schedule

Date of the General Meeting of Shareholders to Amend the Articles of Incorporation: Thursday, June 25, 2026

Effective Date of the Amendment to the Articles of Incorporation: Thursday, June 25, 2026

[Attachment] Details of the Amendments to the Articles of Incorporation

Current Articles of Incorporation	Proposed Changes
<p>(Acquisition of Treasury Stock) Article 7 The Company may acquire its own shares through market transactions or other means by resolution of the Board of Directors.</p>	<p>(Deleted)</p>
<p>Article 8 - Article 29 (Text omitted)</p>	<p>Article 7 - Article 28 (as current)</p>
<p>(New)</p>	<p>(Body Responsible for Deciding on the Distribution of Surplus Funds, etc.) Article 29 Except as otherwise provided by law, the Company may determine matters specified in each item of Article 459, Paragraph 1 of the Companies Act, such as the distribution of</p>
<p>(New)</p>	<p>(Record Date for Dividends from Surplus) Article 30 The record date for the Company's year-end dividend shall be March 31 of each year. (2) The record date for the Company's interim dividend shall be September 30 of each year. (3) In addition to the preceding two paragraphs, the Company may distribute dividends from retained earnings by setting a record date.</p>
<p>(Year-End Dividends and Record Date) Article 30 The Company distributes a year-end dividend from retained earnings to shareholders or registered pledgees, based on a resolution of the Ordinary General Meeting of Shareholders, with March 31 of each year as the record date.</p>	<p>(Deleted)</p>
<p>(Interim Dividends and Record Date) Article 31 The Company may, by resolution of the Board of Directors, distribute a portion of its retained earnings as an interim dividend to shareholders or registered pledgees, with September 30 of each year as the record date.</p>	<p>(Deleted)</p>
<p>(Statute of Limitations for Dividends) Article 32 (Text omitted)</p>	<p>(Statute of Limitations for Dividends) Article 31 (as current)</p>

Current Articles of Incorporation	Proposed Changes
<p>Supplementary Provisions  (Transitional Measures Concerning the Exemption from Liability of Auditors)</p> <p>(1)The Company may, by resolution of the Board of Directors, exempt auditors (including former auditors) from liability for damages under Article 423, Paragraph 1 of the Companies Act with respect to acts committed prior to the conclusion of the 64th Ordinary General Meeting of Shareholders, to the extent permitted by law.</p> <p>(2)With respect to agreements that limit the liability for damages of outside auditors (including former outside auditors) as provided in Article 423, Paragraph 1 of the Companies Act for acts committed prior to the conclusion of the 64th Ordinary General Meeting of Shareholders to the amount prescribed by law, the provisions of Article 29, Paragraph 2 of the Articles of Incorporation, as in effect prior to the amendment by resolution of said Ordinary General Meeting of Shareholders, shall continue to apply.</p>	<p>(Deleted)</p>