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February 18, 2026

To whom it may concern

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Name of Representative President Kunihiko Tanaka  
(Code No. 2695 TSE Prime)  
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Notice Concerning Stock Split, Partial Amendments to Articles of Incorporation,  
and Revision of Dividend Forecast

Kura Sushi, Inc. (the "Company") hereby announces that, at its Board of Directors meeting held on February 18, 2026, the Company resolved to make a stock split, a partial amendment to its articles of incorporation, and a revision to its dividend forecast. Details are as follows.

1. Purpose of the stock split

The purpose of the stock split is to improve the liquidity of the Company's shares and further expand the investor base by lowering the investment unit level.

2. Overview of the stock split

(1) Method of the split

The Company will split each share of common stock held by shareholders listed or recorded in the shareholder register as of the close of business on April 30, 2026 into two shares.

(2) Number of shares to be increased as a result of the stock split

[1] Total number of issued shares before stock split	41,399,600 shares
[2] Number of shares to be increased as a result of this stock split	41,399,600 shares
[3] Total number of issued shares after the stock split	82,799,200 shares
[4] Total number of authorized shares after the stock split	320,000,000 shares

3. Schedule

(1) Date of Public Notice of the Record Date	April 14, 2026 (scheduled)
(2) Record date	April 30, 2026 (scheduled)
(3) Effective Date	May 1, 2026 (scheduled)

#### 4. Partial Amendments to the Articles of Incorporation in Connection with the Stock Split

##### (1) Reason for the change

In accordance with the provisions of Article 184, Paragraph 2 of the Companies Act, the total number of authorized shares stipulated in Article 6 of the Articles of Incorporation of the Company will be changed effective May 1, 2026 in connection with the stock split.

##### (2) Details of amendments (Underlined parts indicate amendments.)

Before the amendment	After the amendment
(Total Number of Authorized Shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>160,000,000</u> shares.	(Total Number of Authorized Shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>320,000,000</u> shares.

#### 5. Revision of Dividend Forecast

As a result of the two-for-one split of common stock, the Company has revised the expected year-end dividend per share stated in the "Summary of Consolidated Financial Results for the Fiscal Year Ended October 31, 2025 (Japanese GAAP)" announced on December 10, 2025, as follows. Since this revision to the dividend forecast is due to the stock split described above, there is no substantial change to the expected dividend per share.

	Annual dividends		
	End of second quarter	Year-end	Total
Previous forecast (Announced on December 10, 2025)	yen 0.00	yen 30.00	yen 30.00
Current forecast (Announced on February 18, 2026)	0.00	15.00	15.00
Results for the current fiscal year			
Results for the previous fiscal year (Fiscal year ended October 31, 2025)	0.00	20.00	20.00

#### 6. Other

##### (1) Changes in the Amount of Stated Capital

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

##### (2) Shareholder benefits

Please refer to "Notice of Changes to Shareholder Benefit Program" announced today for details of the shareholder benefit program.