

## News Release

## KITZ CORPORATION

Tokyo Shiodome Building,  
1-9-1, Higashi-Shimbashi, Minato-ku, Tokyo, Japan  
Tokyo Stock Exchange Prime Market (6498)

### Notice Concerning Change in Dividend Policy

KITZ Corporation (hereinafter “the Company”), hereby announces that it has resolved, at a meeting of the Board of Directors held on February 12, 2026, to change its dividend policy from the fiscal year ended December 31, 2025, as described below.

#### 1. Reason for Change

In light of our commitment to enhancing shareholder returns, changes in the business environment, and the impact on our optimal capital structure and ROE targets, the Company has decided to place even greater emphasis on returning profits to shareholders through dividends.

#### 2. Details of Change

(The underlined text is amended.)

Policy before change	Policy after change
<p>The Company regards the return of profits to shareholders in the form of dividends as a key management priority. The Company’s basic policy is to pay dividends commensurate with current business trends as well as its various financial needs for repayment of debts, and redemption of bonds in addition to funding for capital investments for future business expansion, research and development expenditure, or M&amp;A and other activities. In paying dividends, the Company also aims to secure adequate internal reserves while also taking into full consideration the need for continuous and stable payment of dividends.</p> <p>The Company believes that the ideal dividend payout ratio (consolidated) is <u>approximately 35%</u> of profit attributable to owners of parent.</p> <p>Furthermore, the Company will consider share buybacks as appropriate, taking into consideration the amount of investment required for medium to long-term growth, and assessing trends in the stock market and the share price of the Company’s stock, cash on hand.</p> <p>The Company will continue to further enhance the return of profits to its shareholders going forward.</p>	<p>The Company regards the return of profits to shareholders in the form of dividends as a key management priority. The Company’s basic policy is to pay dividends commensurate with current business trends as well as its various financial needs for repayment of debts, and redemption of bonds in addition to funding for capital investments for future business expansion, research and development expenditure, or M&amp;A and other activities. In paying dividends, the Company also aims to secure adequate internal reserves while also taking into full consideration the need for continuous and stable payment of dividends.</p> <p>The Company believes that the ideal dividend payout ratio (consolidated) is <u>at least 40%</u> of profit attributable to owners of parent.</p> <p>Furthermore, the Company will consider share buybacks as appropriate, taking into consideration the amount of investment required for medium to long-term growth, and assessing trends in the stock market and the share price of the Company’s stock, cash on hand, <u>the optimal capital structure, ROE target, and investment status.</u></p> <p>The Company will continue to further enhance the return of profits to its shareholders going forward.</p>

#### 3. Effective Period of Change

This dividend policy will be effective from the fiscal year ended December 31, 2025.