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(Stock Code: 3076 TSE Prime Market)
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Notice Concerning Changes to Dividend Policy

Ai Holdings Corporation (the “Company”) hereby announces that at the Board of Directors Meeting held today, the Company resolved to change the dividend policy.

1. Reasons for the Changes

The Company has positioned both the enhancement of equity capital and the distribution of profits to shareholders as top management priorities. Our basic policy has been to ensure continuous and stable dividends while securing the internal reserves necessary to strengthen our management foundation. To further clarify our commitment to returning profits to shareholders, we have decided to establish a DOE (Dividend on Equity) standard in addition to the conventional dividend payout ratio, as outlined below.

2. Dividend Policy

(Before the Changes)

The Company aims to meet the expectations of our shareholders regarding dividends by comprehensively considering performance and dividend payout ratios. The Company’s basic policy is to distribute surplus funds twice a year, through interim and year-end dividends. The decision-making body for these distributions is the General Meeting of Shareholders for year-end dividends and the Board of Directors for interim dividends. The Company has a policy of distributing profits based on a dividend payout ratio of at least 50%, taking into account the overall financial condition and profit levels. As for retained earnings, we intend to allocate them to investments that promote proactive business development and further strengthen the corporate structure to ensure shareholder benefits in the future.

(After the Changes)

The Company recognizes dividend policy as one of the Company’s key management priorities. After considering dialogue with shareholders and investors, the performance and financial status of the Company’s Group, and the future business environment, the Company have decided to set a new policy of distributing dividends based on whichever amount is greater of DOE (the ratio of annual dividends to shareholders' equity) at 6% or a dividend payout ratio of 50%. Regarding retained earnings, we intend to allocate funds to investments that promote proactive business

development and further strengthen the corporate structure to ensure future shareholder benefits.

3. Effective Date of Changes

This will be applied from the year-end dividend for the fiscal year ending June 2026.