

News Release



KOA CORPORATION
April 24, 2026

Kosei Mukaiyama
Representative Director, President & CEO

Dividend from Retained Earnings

KOA CORPORATION (the Company) has resolved at a meeting of the Board of Directors held on April 24, 2026, to distribute a dividend from retained earnings with a record date of March 31, 2026, as described below.

1. Details of dividend

	Approved amount	Previous forecast (as of April 23, 2025)	Previous year results (FY03/2025)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	¥17.00	¥15.00	¥15.00
Total dividend amount	¥631 million	-	¥556 million
Effective date	June 22, 2026	-	June 23, 2025
Source of dividend	Retained earnings	-	Retained earnings

2. Reasons for the revision

From the perspective of comprehensive capital allocation, our basic policy is to prioritize reinvestment in the business and optimization of shareholders' equity, while continuing to pay dividends. For the time being, the annual dividend will be set at no less than ¥30 per share, with a consolidated dividend payout ratio of around 30% as a reference.

Regarding the year-end dividend for the fiscal year ending March 31, 2026, the Company previously announced a dividend forecast of ¥15.00 per share (annual dividend of ¥30.00 per share) on April 23, 2025. In light of the full-year earnings announced today and in line with the above policy, the Company has revised upward its year-end dividend by ¥2, resulting in a year-end dividend of ¥17.00 per share. (annual dividend of ¥32.00 per share).

This matter will be submitted for approval at the 98th Ordinary General Meeting of Shareholders scheduled to be held on June 20, 2026.

(Reference) Breakdown of annual dividend

Record date	Dividend per share (Yen)		
	2nd quarter-end	Year-end	Total
FY03/2026 results	15.00	17.00	32.00
FY03/2025 results	25.00	15.00	40.00

Note:

This document is a translation of the original Japanese document. In the case of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.

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