July 13, 2026

For immediate release

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Notice Concerning Change in Dividend Policy and Revision to the Year-End Dividend Forecast (Dividend Increase)

Kojima Co., Ltd. (the "Company") hereby announces that, at the Board of Directors meeting held today, the Company resolved to change its dividend policy and revise (raise) the year-end dividend forecast for the fiscal year ending August 31, 2026, as detailed below.

1. Change in Dividend Policy

(1) Reason for the change in dividend policy

The Company has been returning profits to shareholders in accordance with its basic policy of distributing dividends backed by its business performance, taking fully into account profitability with regard to its shareholders, company performance forecast going forward, the strengthening of the corporate profit base, etc.

To further enhance shareholder returns, the Company has decided to set a quantitative target of a dividend payout ratio of 40%.

(2) New dividend policy

The Company considers shareholder returns as one of the most important management issues and its basic policy is to distribute profits appropriately according to earnings results. Under the basic policy, we will work to achieve a **dividend payout ratio of 40%**.

(3) Effective period

The Company will implement this new dividend policy starting in the fiscal year ending August 31, 2026.

2. Revision to the year-end dividend (dividend increase)

(1) Details of the revision

	Annual dividend				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Previous forecast (April 9, 2026)	Yen —	Yen —	Yen —	Yen 24.00	Yen 24.00
Revised forecast	—	—	—	28.00	28.00
Actual results for the current fiscal year	—	0.00	—		
Actual results for the previous fiscal year (ended August 31, 2025)	—	0.00	—	22.00 (Ordinary dividend: 20.00) (Commemorative dividend: 2.00)	22.00 (Ordinary dividend: 20.00) (Commemorative dividend: 2.00)

(2) Reason for the revision

In light of the change to the dividend policy, the Company has decided to increase the year-end dividend for the fiscal year ending August 31, 2026, by 4 yen from the previous forecast of 24 yen, revising it to 28 yen per share.