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May 16, 2025

To whom it may concern:

Company name	Ahresty Corporation
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Securities code	5852 Prime Market, Tokyo Stock Exchange
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Notice on Change in Dividend Policy (Adoption of Dividend on Equity (DOE) Ratio Indicator)

Ahresty Corporation (the “Company”) hereby announces that it was decided at the Board of Directors’ meeting held today to change its dividend policy as follows.

1. Change in Dividend Policy

The Company’s basic policy is to pay dividends based on its financial strategy, taking consolidated results into consideration and aiming at a dividend payout ratio of 35% or more on a consolidated basis. To further clarify its commitment to stable shareholder returns, the Company has decided to introduce the dividend on equity (DOE) ratio as a new indicator, in addition to the dividend payout ratio on a consolidated basis.

2. Details of Change

Before change	After change
Dividends with a dividend payout ratio of 35% or more based on consolidated results	In addition to a dividend payout ratio of 35% or more based on consolidated results, <u>a minimum dividend will be ensured by implementing a dividend on equity (DOE) ratio of 1.5%</u>

3. Effective Date

The change will be effective from the fiscal year ending March 31, 2026.

(Reference)

The dividend forecast for the fiscal year ending March 31, 2026 is ¥32 per share (¥16 interim and ¥16 for year-end dividends).

End