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February 13, 2026

Company name:	DKK Co., Ltd.
Representative:	Tadatoshi Kondo, President & Representative Director
Securities code:	6706 (Tokyo Stock Exchange Prime Market)
Contact:	Takashi Asai, Senior Executive Managing Director (TEL: 81-3-3520-9870)

Notice Regarding a Change in the Dividend Policy and Revision of Dividend Forecast (Dividend Hike) under the Revised Policy

We hereby announce that the Board of Directors, at its meeting held on February 13, 2026, resolved to change its dividend policy as follows. In addition, we have made the following amendments to the expected end-of-term payment for the period of March 2026, which was announced on May 15, 2025, in accordance with the current change in the dividend policy and will also inform us.

1. Change in the dividend policy and reasons

Our basic policy is to make continuous dividend payments through good business management, improving the efficiency of shareholders' equity and ensuring returns to shareholders, which we consider as important business matters. Our dividend policy has been to link dividends to business performance for the fiscal year concerned with the aim of achieving a consolidated dividend payout ratio of 40% as a baseline and, in any event, keeping the consolidated dividend on equity (DOE) ratio at 2.0% or above. However, as part of our efforts to enhance returns to shareholders, we have decided to raise the minimum DOE ratio to 2.5%. While advancing the establishment of a profit-generating structure, the Company has been considering strengthening returns to shareholders at an early stage. Taking into account the progress in establishing a profit-generating structure and external factors such as long-term interest rates, we have decided to change our dividend policy as follows.

“Set a dividend payout ratio of 40% as a baseline target and a DOE ratio of 2.5% as a minimum requirement”

We make it our shareholder return policy to link dividends to business performance for the period concerned with the aim of achieving a consolidated dividend payout ratio of 40% as a baseline and, in any event, keeping the consolidated DOE ratio at 2.5% or above. In addition, we will continue to buy back shares in a flexible manner.

In the medium-term business plan "DKK-Plan2028" disclosed last year, the Company established "achieving growth through the establishment of a profit-generating structure" as its basic policy and formulated measures to achieve profit targets. DKK-Plan2028 also includes a capital strategy focused on business investment for growth and shareholder returns, aiming to realize a sustainable society and enhance corporate value. The setting of a minimum threshold for the dividend policy reflects our intention to continue stable returns to shareholders, including accumulated profits, regardless of business performance. We will strive to improve business performance based on our profit-generating structure and aim to achieve dividends of 2.5% or higher in terms of DOE.

2. Revision of dividend Forecast

(1) Changes in the forecast (Dividend Forecast for the Year Ending March 31, 2026)

	Dividend per share		
	End of 2Q	End of FY	Annual amount
Previous forecast (As of May 13, 2025)		40.00 yen	80.00 yen
Revised forecast		60.00 yen	100.00 yen
Dividend paid for FY2026/3	40.00 yen		
Dividend paid for FY2025/3	30.00 yen	50.00 yen	80.00 yen

(2) Reason for revision

Based on the above changes in the dividend policy, the Company will revise (dividend hike) the dividend forecast for the fiscal year ending March 2026 from 80 yen per share to 100 yen per share.