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August 31, 2026

To whom it may concern

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Name of representative: Hiroyasu Tsukamoto, President and CEO
Securities code: 2266; TSE Prime Market
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Notice Regarding Changes to the Dividend Policy, Revision of the Dividend Forecast, and Changes to the Shareholder Benefits Program

Rokko Butter Co., Ltd. (the "Company") hereby announces that, at a meeting of the Board of Directors held on August 31, 2026, resolutions were passed regarding a change to the dividend policy, a revision to the dividend forecast for the fiscal year ending December 2026, and a change to the shareholder benefits program, as detailed below.

1. Change in Dividend Policy

(1) Reasons for the Change in Dividend Policy

While the Company is pursuing initiatives aimed at enhancing corporate value over the medium to long term, it has decided to revise its shareholder return policy as follows in order to improve capital efficiency and further enhance shareholder returns, while maintaining a balance between investments for future business growth and financial soundness. In considering this matter, the Company carefully examined the sources of funds available for returns before deciding to change the dividend policy.

(2) Details of the Change in Dividend Policy

Before the change	After the change
In accordance with its basic policy that the continued payment of stable dividends to shareholders is the top priority of its dividend policy, it pays a year-end dividend once a year. (*Based on this policy, the Company paid an ordinary dividend of 20 yen per share for the fiscal year ended December 2025.)	In addition to the policy outlined on the left, The Company has set a new numerical target of “at least 20 yen per share and a dividend payout ratio of 40% or higher.”

(3) Effective Date of the Change in Dividend Policy

This policy will take effect starting with the fiscal year ending December 2026. The record date for the next year-end dividend will be December 31, 2026.

2. Revision of Dividend Forecast

In light of the above change to our dividend policy, the Company are revising its forecast for the year-end dividend for the fiscal year ending December 2026 to 30.50 yen per share.

	Dividend per Share		
	End of the Second Quarter	End of the Fourth Quarter	Total
Previous Forecast	0.00 Yen	20.00 Yen	20.00 Yen
Updated Forecast	0.00 Yen	30.50 Yen	30.50 Yen
Current Fiscal Year Dividend Payments (Fiscal Year Ending December 2026)	0.00 Yen	—	—
Previous Fiscal Year Dividend Payments (Fiscal Year Ending December 2026)	0.00 Yen	20.00 Yen	20.00 Yen

3. Changes to the Shareholder Benefits Program

(1) Reasons for the Changes to the Shareholder Benefits Program

The Company recognizes that providing appropriate returns to its shareholders is one of its top management priorities. Based on this recognition, the Company has established a program designed to enhance the attractiveness of investing in its stock, taking into account the number of shares held and the length of time they have been held.

(2) Changes to the Shareholder Benefits Program *All amounts listed include tax.

Before the change

Shares Held	Details of the Shareholder Benefits
1,000 or more	The Company's products worth 3,000 yen

After the change

Shares Held	Details of the Shareholder Benefits
From 100 shares to less than 1,000 shares	Prepaid gift card worth 1,000 yen※
1,000 or more	Prepaid gift card worth 1,000 yen※ +The Company's products worth 3,000 yen

※Prepaid gift card will be presented to shareholders who have held their shares for one year or more.

※“Held for one year or more” is determined by the presence of three or more consecutive entries or records of 100 shares or more under the same shareholder number in the shareholder registry as of June 30 and December 31. Please note that upon the implementation of this program, the holding period accumulated to date will continue to be counted toward the total. If your shareholder number changes due to inheritance, use of a stock lending service, a change in brokerage firm, or a change in the information registered in the shareholder registry, the determination of your holding period may not be carried over.

(3) Timing of Distribution

Prepaid gift card is scheduled to be enclosed with the dividend statement mailed after the annual general meeting of shareholders held in March each year.

The Company’s products are scheduled to be shipped in February of each year.

(4) Effective Date of Changes to the Shareholder Benefits Program

The Company will implement the changes described above to the shareholder benefits program effective as of the record date of December 31, 2026.

(5) Impact on Financial Results

The Company expects the impact of these changes on consolidated financial results for the fiscal year ending December 2026 and beyond to be minimal.