



April 27, 2026

To whom it may concern:

Company name Kitanotatsujin Corporation  
Representative Katsuhisa Kinoshita  
Representative Director & President  
Stock code: 2930  
Prime Market, Tokyo Stock Exchange  
SAPPORO SECURITIES EXCHANGE  
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### **Notice of Distribution of Surplus**

Kitanotatsujin Corporation (the “Company”) hereby announces that at a Board of Directors’ Meeting held on April 27, 2026, a resolution was passed regarding the distribution of surplus with a record date of February 28, 2026, to be proposed at the 25th Annual General Meeting of Shareholders scheduled to be held on May 26, 2026, as described below.

#### 1. Details of Dividends

	Amount Decided	Latest dividend forecast (Announced July 15, 2025)	Results for the previous year ended February 28, 2025
Record date	February 28, 2026	Same as the left	February 28, 2025
Dividend per share	¥1.80	¥1.80	¥2.20
Total amount of dividends	¥250 million	-	¥306 million
Effective date	May 27, 2026	-	May 23, 2025
Dividend capital	Retained earnings	-	Retained earnings

#### 2. Reasons

The Company recognizes that the return of profits to shareholders is an important management issue, and operates on a basic policy of working to return profits to shareholders continuously and stably by paying dividends of approximately 30% of consolidated dividend payout ratio, thoroughly taking into consideration the business investment and the status of cash flows, among others.

In addition, as stated in “Notice of Change of Dividend Policy and Revision of Dividend Forecast” announced on July 15, 2025, the minimum amount of the annual dividend per share will be 3.50 yen during the period of the Medium-term Management Plan 2028 (from the fiscal year ended February 28, 2026 to the fiscal year ending February 29, 2028).

Based on the above, the year-end dividend per share for the year ended February 28, 2026 will be 1.80 yen. Combined with the interim dividend of 1.70 yen already paid, the annual dividend will be 3.50 yen per share (dividend payout ratio: 70.1%).

#### (Reference) Breakdown of Annual Dividends

Record date	Dividend per share		
	2nd quarter-end	Fiscal year-end	Annual
Results for the year ended February 28, 2026	¥1.70	¥1.80	¥3.50
Results for the year ended February 28, 2025	¥1.30	¥2.20	¥3.50

End