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October 31, 2025

Company name: TECHMATRIX CORPORATION
Representative: Takaharu Yai
President and CEO
(Securities code: 3762,
Tokyo Stock Exchange Prime Market)
Inquiries: Yoko Nakamura
Operating Officer and Division Manager of Corporate Headquarters
Telephone: +81-3(4405)7802

Notice Concerning Revisions of Dividend Policy and Revisions to Dividends of Surplus (Interim Dividends) and Forecasts for Year-end Dividends

TECHMATRIX CORPORATION (the "Company") hereby notifies that, at a meeting of the Board of Directors held today, it resolved to revise its basic dividend policy, determine the amount of dividends with a record date of September 30, 2025 and revise its year-end dividend forecast for the fiscal year ending March 31, 2026. The details are described below.

1. Reason for the revisions

The Company considers the return of profits to shareholders as an important issue as part of its efforts to increase shareholder value. The Company's basic policy on profit distribution is determined based on a comprehensive assessment of the balance between the return of profits to shareholders and the enhancement of internal reserves. Under the policy, the Company had been paying out dividends in line with its business performance based on the consolidated payout ratio. However, in addition to the payout ratio, the Company has added another indicator for its dividend policy—dividend on equity ratio (DOE). We expect the addition of the DOE to lead to management that is conscious of capital cost and the share price, clarifying our policy of paying out stable dividends, enhancing shareholder returns and ensuring stable dividend payment.

2. Details of the revisions

(Before the revision)

Our basic dividend policy is to maintain a dividend payout ratio of **30% or more** on a consolidated basis.

(After the revision)

Our basic dividend policy is to pay consistent and stable dividends, aiming to pay whichever is the higher of a dividend making the consolidated dividend payout ratio **40%** or a dividend making the consolidated dividend on equity ratio (DOE) **7%**.

The Company will consider share buybacks based on its financial position, investment plans, capital efficiency, and other relevant factors.

3. Timing of the revisions

The revised dividend policy will apply starting with the interim dividends for the fiscal year ending March 31, 2026.

4. Revisions to interim dividends and forecast for year-end dividends

(1) Details of dividends (interim dividends)

	Determined amount	Most recent dividend forecast (announced on May 9, 2025)	Actual results for the first six months of the previous fiscal year (Six months ended September 30, 2024)
Record date	September 30, 2025	Same as on the left	September 30, 2024
Dividend per share	¥21.00	¥13.00	¥12.00
Total amount	¥843 million	–	¥482 million
Effective date	December 9, 2025	–	December 9, 2024
Dividend resource	Retained earnings	–	Retained earnings

(2) Details of year-end dividend forecast

	Dividend per share (yen)				
Record date	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
Previous forecast				¥23.00	¥36.00
Revised forecast				¥28.00	¥49.00
Actual results for the current fiscal year		¥21.00			
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)		¥12.00		¥22.00	¥34.00

5. Reason

In light of the above revisions of the dividend policy, the Company resolved to increase the interim dividends by ¥8 per share from its previous forecast to ¥21 per share, and to increase the year-end dividend by ¥5 per share to ¥28 per share, for a total annual dividend of ¥49 per share (interim dividend of ¥21, year-end dividend of ¥28) for the fiscal year ending March 31, 2026.