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Executive President & CEO
(Securities code: 3915; TSE Prime Market)
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Announcement of Revisions to Dividend Policy, Amendment of Dividend Forecast including First-Time Dividend, and Discontinuation of Shareholder Benefit Program

TerraSky Co., Ltd. ("TerraSky") hereby announces that the Board of Directors, at its meeting held on October 15, 2025, resolved the following key matters:

- Revision of the Dividend Policy
- Amendment of the Dividend Forecast including a first-time dividend for the fiscal year ending February 2026
- Discontinuation of the Shareholder Benefit Program*

**The program will be terminated after the final distribution to shareholders of record on February 28, 2026.*

Details are as follows.

1. Change in Dividend Policy

① Reason

Previously, TerraSky focused on expanding its business in the digital transformation market through active growth investments, including establishing subsidiaries and making acquisitions. As a result, TerraSky has achieved sustained, stable growth and transitioned into a profit-generating phase.

With this solid business foundation, we believe we are now positioned to continue pursuing growth investments while also delivering returns to our shareholders. Accordingly, we have decided to implement our first-ever dividend distribution from retained earnings.

While our fundamental policy of balancing sustainable growth and profit expansion remains unchanged, TerraSky will pursue a "progressive dividend policy**" to strengthen the long-term relationship of trust with our shareholders.

*** A policy of maintaining or increasing dividends, with a commitment to not reduce them.*

② Revised Content

(Before)

TerraSky's primary management priority has been long-term growth. We believe that reinvesting profits to strengthen our financial position and expand our business will ultimately deliver the greatest value to shareholders. Therefore, our policy has been to retain earnings for future investment, and TerraSky has not paid dividends since our founding.

(After)

TerraSky's primary management priority has been long-term growth. We believe that reinvesting profits to strengthen our financial position and expand our business will ultimately deliver the greatest value to shareholders. While we continue to prioritize investments for business expansion and strengthening our financial base, we will now also pursue a progressive dividend policy. Our goal is to provide stable and continuous dividends, taking into full consideration our business performance and financial condition.

2. Revision of Dividend Forecast

① Details

Dividend per share in JPY

	Interim	Year-end	Total
Previous Forecast (Announced July 15, 2025)		¥ 0.00	¥ 0.00
Revised Forecasts		¥ 16.00	¥ 16.00
Actuals for the Current Fiscal Year	¥ 0.00		
Results for the Previous Fiscal Year (FYE Feb 28, 2025)	¥ 0.00	¥ 0.00	¥ 0.00

② Reason for Revision

For the fiscal year ending February 28, 2026, TerraSky previously announced on July 15, 2025, that no dividend would be paid.

However, based on the revised dividend policy described above, TerraSky has updated our forecast to a year-end dividend of 16 yen per share.

This dividend is subject to approval at the 20th Ordinary General Meeting of Shareholders scheduled to be held in May 2026.

3. Discontinuation of the Shareholder Benefit Program

① Reason for Discontinuation

TerraSky has been offering a shareholder benefit program consisting of QUO Cards as one method of shareholder return. However, to ensure a more equitable distribution of profits to all shareholders, TerraSky decided to discontinue this program. Going forward, TerraSky will focus on shareholder returns through dividends.

② Timing and Final Benefit

The program will be discontinued after the final benefit is provided to shareholders of record as of February 28, 2026.

This final benefit will be for shareholders holding one unit (100 shares) or more on that record date. No benefits will be provided for the fiscal year ending February 28, 2027, or any subsequent period.

We appreciate your understanding.