



September 8, 2026

Company Name	ALBIS Co., Ltd.
Representative	Kazuo Ikeda, President and CEO (Securities Code: 7475; Prime Market, Tokyo Stock Exchange)
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Notice Concerning Revision of Dividend Forecast for the Fiscal Year Ending March 31, 2027 (No Dividend) and Abolition of the Shareholder Benefit Program

ALBIS Co., Ltd. (the “**Company**”) hereby announces that, at the meeting of the board of directors held today, the Company has resolved that it will revise the dividend forecast for the fiscal year ending March 31, 2027, which was announced on April 30, 2026, and will not make the interim dividend for the fiscal year ending March 31, 2027 or the year-end dividend for the fiscal year ending March 31, 2027, subject to the successful completion of the tender offer (the “**Tender Offer**”) for the common shares of the Company (the “**Company Shares**”) by LIFE CORPORATION (the “**Tender Offeror**”), as stated in the Company’s press release separately announced today titled “Notice Concerning Opinion in Support of Planned Commencement of Tender Offer by LIFE CORPORATION for Shares of the Company and Recommendation to Tender” (the “**Company’s Opinion Press Release**”). The Company further announces that it has resolved that it will not conduct the shareholder benefit program with September 30, 2026 as the date of record, and that it will discontinue the shareholder benefit program starting from the fiscal year ending March 31, 2027, subject to the successful completion of the Tender Offer.

1. Revision of the Dividend Forecast

(1) Details of the Revision

	Annual dividend per share (yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on April 30, 2026)	35.00	35.00	70.00
Revised forecast	0.00	0.00	0.00
Results for the current fiscal year	-	-	-
Results for the previous fiscal year (Fiscal year ended March 31, 2026)	35.00	35.00	70.00

(2) Reasons for the Revision

At the meeting of the Company's board of directors held today, the Company has resolved to express its opinion in support of the Tender Offer and recommend that its shareholders tender in the Tender Offer.

The board of directors' resolution described above was adopted on the assumption that the Company Shares will be delisted through the Tender Offer and the subsequent series of procedures. For details, please see the Company's Opinion Press Release separately announced today.

Under the fourth medium-term management plan, the Company's basic policy was to continue improving profitability with the goal of achieving a dividend payout ratio of 30%, while making appropriate and stable dividend payments to its shareholders through shareholder returns aimed at optimizing equity capital. However, according to the Tender Offeror, the purchase, etc. price in the Tender Offer has been comprehensively determined based on an assumption that the interim dividend with September 30, 2026 as the date of record and the year-end dividend with March 31, 2027 as the date of record will not be made. Therefore, at the meeting of the board of directors held today, the Company has resolved that it will revise the dividend forecast for the fiscal year ending March 31, 2027, which was announced on April 30, 2026, and will not make the interim dividend with September 30, 2026 as the date of record or the year-end dividend with March 31, 2027 as the date of record, subject to the successful completion of the Tender Offer.

2. Abolition of the Shareholder Benefit Program

At the meeting of the board of directors held today, the Company has resolved that it will not conduct the shareholder benefit program with September 30, 2026 as the date of record, and that, subject to the successful completion of the Tender Offer, it will discontinue the shareholder benefit program starting from the shareholder benefits for the fiscal year ending March 31, 2027, which will be provided to shareholders eligible for such benefits with March 31, 2027 as the date of record. As a result, regardless of whether or not the Tender Offer is successfully completed, the Company will not conduct the shareholder benefit program with September 30, 2026 as the date of record. Furthermore, if the Tender Offer is successfully completed, the Company's shareholder benefit program will be discontinued after the shareholder benefits for the fiscal year ended March 31, 2026 have been provided to shareholders eligible for such benefits with March 31, 2026 as the date of record.

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