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May 18, 2026

To whom it may concern

Company name: KOHSOKU CORPORATION
 Name of representative: Representative Director, President Yuki Terashi
 (Code No.: 7504 TSE Prime)
 Person responsible for inquiries: Director, Managing Executive Officer
 General manager, President's office Takashi Mitamura
 (Tel: +81-22-259-1611)

Notice Regarding Dividend of Surplus

In accordance with Article 31 of the Company's Articles of Incorporation (Determination of Dividends from Surplus), the Board of Directors, at its meeting held today, resolved to pay a dividend of surplus with March 31, 2026 as the record date, as detailed below.

1. Dividend payout details

	Resolved payout	Most recent forecast (May 9, 2025)	Previous payout (FY03/25)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	¥58.00 (ordinary dividend: ¥28.00; commemorative dividend: ¥30.00)	¥58.00 (ordinary dividend: ¥28.00; commemorative dividend: ¥30.00)	¥27.00 (ordinary dividend: ¥27.00)
Total dividend payout	¥1,134 million	—	¥525 million
Effective date	June 25, 2026	—	June 26, 2025
Source of payout	Retained earnings	—	Retained earnings

2. Reason

The Company considers the long-term enhancement of sales and profit, along with the stable and sustained distribution of dividends commensurate with those profits, to be one of our highest management priorities. For the current fiscal year, taking into account the business environment, future earnings outlook, and payout ratio, we have decided to pay a year-end dividend of ¥58 per share.

The total annual dividend per share, including the interim dividend, will mark the 22nd consecutive year of dividend increases in the fiscal year ended March 2026. As part of our medium- to long-term management plan, we are planning to increase dividends for The 32nd consecutive years by fiscal year 2035 as a quantitative target.

(Reference) Overview of annual dividends

Record date	Dividend per share		
	Interim	Year-end	Annual total
FY03/26	¥58.00 (ordinary dividend: ¥28.00; commemorative dividend: ¥30.00)	¥58.00 (ordinary dividend: ¥28.00; commemorative dividend: ¥30.00)	¥116.00 (ordinary dividend: ¥56.00; commemorative dividend: ¥60.00)
FY03/25	¥27.00	¥27.00	¥54.00