



May 19, 2025

Company name: JSP Corporation
 Representative: Tomohiko Okubo, President
 Code number: 7942, Tokyo Stock Exchange Prime Market
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Notice Regarding Dividends of Surplus

The Board of Directors of JSP Corporation approved a resolution today to pay dividends from surplus with a record date of March 31, 2025. Details are as follows.

1. Details of dividends

	Final amount	Most recent dividend forecast (announced on April 30, 2025)	Results for the fiscal year ended March 31, 2024
Record date	March 31, 2025	Same as on the left.	March 31, 2024
Dividend per share	40 yen	Same as on the left.	40 yen
Total amount of dividends	1,048 million yen	-	1,048 million yen
Effective date	June 9, 2025	-	June 10, 2024
Dividend resource	Retained earnings	-	Retained earnings

2. Reasons

The Company recognizes the return of profit to all shareholders as a key policy. Our basic policy is to emphasize the continuation of stable dividend payments while improving capital efficiency and enhancing shareholder returns. In concrete terms, our policy is to comprehensively determine a dividend payout ratio of 35% or more of consolidated profit, while remaining mindful of the balance between consolidated business performance, internal reserves necessary for future business development, and shareholder returns.

Based on this policy, in consideration of the overall consolidated results, we have decided to pay a year-end dividend of 40 yen per share with a record date of March 31, 2025, in line with the latest dividend forecast announced on April 30, 2025.

(Reference) Description of annual dividends

Record date	Dividend per share		
	2Q-end	Year-end	Total
Results for the fiscal year ended March 31, 2025	40 yen	40 yen	80 yen
Results for the fiscal year ended March 31, 2024	25 yen	40 yen	65 yen