



August 14, 2025

Dear all

Company Name	Value HR Co., Ltd.
Representative	President and CEO Michio Fujita
	(Code No: 6078, TSE Prime Market)
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Notice Regarding Distribution of Surplus (Interim Dividend)

We hereby announce that, at the Board of Directors meeting held on August 14, 2025, our company resolved to distribute a surplus (interim dividend) with a record date of June 30, 2025, as outlined below. Details of the Dividend

Details are as follows

1. Details of the Dividend

	Determined Amount	Latest Dividend Forecast (Published on February 13, 2025)	Previous Year (FY2024)
Record Date	June 30, 2025	June 30, 2025	June 30, 2024
Dividend per Share	13.00 yen (Regular Dividend: 13.00 yen)	13.00 yen (Regular Dividend: 13.00 yen)	12.00 yen (Regular Dividend: 12.00 yen)
Total Dividend Amount	351,750,672 yen	—	323,863,980 yen
Effective Date	August 18, 2025	—	August 19, 2024
Dividend Source	Retained Earnings	—	Retained Earnings

2. Reason

Our company regards stable and continuous profit distribution to shareholders as one of its key management priorities. Our dividend policy follows a progressive approach based on whichever is higher: a payout ratio of 50% or a dividend on equity (DOE) of 10%. This policy aims to provide stable dividends that are not affected by temporary fluctuations in performance, thereby meeting shareholders' expectations for returns.

Based on this policy, the interim dividend has been determined to be 13.00 yen per share, in line with the most recent dividend forecast.

(Reference) Breakdown of Annual Dividends

	Dividend per Share(yen)		
Record Date	End of the Second Quarter	Fiscal Year-End	Total
Dividend Forecast for the Current Period		13.00 yen	26.00 yen
Actual Results for the Current Period	13.00 yen		
Previous Year (FY 2024)	12.00 yen	13.00 yen	25.00 yen

End