



January 30, 2026

SMS Co., Ltd.

(Company Code: 2175, TSE Prime Market)

<https://global.bm-sms.com/>

<PRESS RELEASE>

### **Notice Regarding Revision to Dividend Forecast**

SMS Co., Ltd. (the "Company") hereby announces that, on January 30, 2026, its Board of Directors has resolved to amend the dividend forecast for the fiscal year ending March 31, 2026 (the "Fiscal 2025"), as follows.

#### **1. Reason for Revision of Forecast**

The Company's basic policy for profit distribution is to implement a progressive dividend with a target consolidated dividend payout ratio of 30%, while prioritizing growth investment and considering the financial conditions. However, this does not apply in the event of major investment opportunities such as M&A.

Based on this policy, the Company has decided to return profits to shareholders in the form of dividend for this fiscal year.

The year-end cash dividend per share for the Fiscal 2025 is projected to be increased by 1.00 yen compared with the previous fiscal year to 29.50 yen, which is equivalent to a consolidated dividend payout ratio of 34.7% based on the net income per share of 85.13 yen in the consolidated financial results forecast.

#### **2. Details of Dividend Revision**

	Dividend per share (JPY)				
	End of Q1	End of Q2	End of Q3	Year-End	Total
Previous forecast	-	-	-	-	-
Revised forecast	-	-	-	29.50	29.50
Paid to date	-	0.00	-		
Actual dividend for Fiscal 2024	-	0.00	-	28.50	28.50

Reference: Total payout ratio

The Company implements share repurchases flexibly, according to financial conditions and share price levels, and during the current fiscal year, it repurchased shares totaling 3,999,868,150 yen. Due to the revision of the dividend forecast and the share repurchases, the total payout ratio for the current fiscal year is expected to be 91.3%.