



February 12, 2026

To whom it may concern:

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 February 12, 2026, our company resolved to distribute a surplus (interim dividend) with a record date of December 31, 2025, as outlined below. Details of the Dividend

Details are as follows

1. Details of the Dividend

(1) Details of the Year-end Dividend

	Determined Amount	Latest Dividend Forecast (Published on November 13, 2025)	Previous Year (FY2024)
Record Date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per Share	13.00 yen (Regular Dividend: 13.00 yen)	13.00 yen (Regular Dividend: 13.00 yen)	13.00 yen (Regular Dividend: 13.00 yen)
Total Dividend Amount	351,750,152 yen	—	347,777,872 yen
Effective Date	March 12, 2026	—	March 12, 2025
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 and taking into account the Company's financial performance for the fiscal year ended December 31, 2025, the Company has determined a year-end dividend of 13.00 yen per share. Together with the interim dividend of 13.00 yen per share, the annual dividend will be 26.00 yen per share.

2. Dividend Forecast for the Fiscal Year Ending December 31, 2026

For the fiscal year ending December 31, 2026, the Company plans to pay a dividend of 27.00 yen per share (interim dividend: 13.50 yen; year-end dividend: 13.50 yen).

(Reference) Historical Dividends and Dividend Forecast for the Fiscal Year Ending December 2026

	2022	2023	2024	2025	2026 (Forecast)
Dividend per Share (Yen)	18.0	24.0	25.0	26.0	27.0
Dividend Payout Ratio (%)	53.6	64.8	84.5	110.5	68.7
Dividend on Equity (DOE) (%)	8.2	10.0	10.1	10.6	10.4

Note:

The Company conducted a 2-for-1 stock split of its common shares effective April 1, 2022.
For 2021, the actual amount of dividends prior to the stock split is presented.

End