Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

February 13, 2026

Company name: LEC, Inc.
Representative: Mitsuo Aoki
Chairperson and President
(Securities code: 7874; Tokyo Stock Exchange, Prime Market)
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Notice Concerning Changes to Dividend Policy and Revision to Dividend Forecasts for the Fiscal Year Ending March 31, 2026 (Dividend Increase)

LEC, Inc. (the "Company") hereby announces that, it has decided, at a meeting of the Board of Directors held on February 13, 2026, to change Dividend Policy and revise its Dividend Forecasts for the Fiscal Year Ending March 31, 2026, as described below.

1. Changes to Dividend Policy

(1) Reason for Changes to Dividend Policy
We recognize that returning profits to shareholders is one of our top managements priorities and have decided to change our Dividend Policy to enhance our stance on returning profits to shareholders.

(2) Details of Changes to Dividend Policy (changes are underlined)
(Before Change)
We consider returning profits to shareholders to be a key management priority. Our basic policy is to continue to distribute profits appropriately, based on our business performance, while taking into consideration the necessary capital investments for business expansion and the need to maintain internal reserves for new business development. Regarding Dividends, we intend to distribute surplus with a consolidated dividend payout ratio of approximately 20%.
(After Change)
We consider returning profits to shareholders to be a key management priority. Our basic policy is to continue to distribute profits appropriately, based on our business performance, while taking into consideration the necessary capital investments for business expansion and the need to maintain internal reserves for new business development. Regarding Dividends, we intend to distribute surplus with a consolidated dividend payout ratio of approximately 30%.

(3) Effective Date
This Changes will be effective from the Fiscal Year Ending March 31, 2026.

2. Revision to Dividend Forecasts

(1) Reason for Revision to Dividend Forecasts

In line with the above change in Dividend Policy, we are revising our Dividend Forecast for the fiscal year ending March 31, 2026, to 17.00 yen per share, an increase of 7.00 yen from our previous Dividend Forecast. This Revision, combined with the Interim Dividend of 10.00 yen per share already paid, will bring the Annual Dividend to 27.00 yen per share, resulting in a consolidated dividend payout ratio of 30.4%.

(2) Details of Revision

(Yen)

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts		10.00	20.00
Revised forecasts		17.00	27.00
Actual results for the current fiscal year	10.00		
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	10.00	10.00	20.00

(Note) The above forecasts were prepared based on information available as of the announcement date and may differ from the forecasts due to various future factors.