February 16, 2026

Notice Regarding Dividend from Retained Earnings for the Fiscal Year Ended December 31, 2025 and Dividend Forecast for the Fiscal Year Ending December 31, 2026

Royal Holdings Co., Ltd. announces that, at a meeting of the Board of Directors held today, it resolved to pay a dividend from retained earnings with a record date of December 31, 2025, as described below.

In addition, the Company announces its dividend forecast with a record date of December 31, 2026.

The dividend for the fiscal year ended December 31, 2025 is scheduled to be formally approved at the 77th Annual General Meeting of Shareholders to be held in March 2026.

1. Dividend from Retained Earnings for the Fiscal Year Ended December 31, 2025

(1) Details of Dividends

Common shares

	Determined amount	Recent dividend forecast (announced on November 13, 2025)	Previous results (FY12/24)
Record date	December 31, 2025	Same as left	December 31, 2024
Dividend per share	35.00 yen	32.00 yen	32.00 yen
Total amount of dividend	1,740 million yen	-	1,591 million yen
Effective date	March 27, 2026	-	March 27, 2025
Source of dividend	Retained earnings	-	Retained earnings

* Although the Company implemented a 2-for-1 stock split of its common shares effective January 1, 2026, the dividend from retained earnings for the fiscal year ended December 31, 2025, with a record date of December 31, 2025, will be paid based on the number of shares prior to the stock split.

(2) Reasons

Under the Medium-Term Management Plan 2025–2027, the Company aims to enhance corporate value through proactive capital expenditures while maintaining financial discipline, and to provide stable dividends to shareholders. The shareholder return policy targets a dividend on equity (DOE) of 3.5% and a payout ratio of approximately 30%, with the objective of delivering stable dividends.

Regarding the year-end dividend for the current fiscal year, despite the continued surge in raw material prices and the deepening labor shortage, and while maintaining financial discipline and actively executing growth investments for the future, supported by revisions to selling prices and solid demand, net sales and ordinary profit have been at record-high levels. In light of these factors, the Company has decided to increase the dividend by 3 yen per common share from the most recent forecast, resulting in a year-end dividend of 35 yen per share.

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

(1) Dividend Forecast

Dividend per share	Annual Dividend				
	Q1-end	Q2-end	Q3-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Current Forecast (Pre-split basis)	-	0.00	-	17.50 (35.00)	17.50 (35.00)
Previous Results (FY12/25)	-	0.00	-	35.00	35.00

(2) Reasons

The Company implemented a 2-for-1 stock split of its common shares effective January 1, 2026. In light of the shareholder return policy set forth in the Medium-Term Management Plan, the dividend forecast for the fiscal year ending December 31, 2026 is set at 17.50 yen per share.

The above forecast for the fiscal year ending December 31, 2026 is calculated based on the number of shares after the stock split. On a pre-stock-split basis, the year-end dividend would be 35.00 yen per share, which is the same level as the actual dividend for the fiscal year ended December 31, 2025, and therefore represents no substantive change.