



May 15, 2026
SMS Co., Ltd.
(Company Code: 2175, TSE Prime Market)
<https://global.bm-sms.com/>

<PRESS RELEASE>

Notice regarding Distribution of Dividends from Surplus

SMS Co., Ltd. (the “Company”) hereby announces that, on May 15, 2026, its Board of Directors has resolved to submit a proposal for the distribution of dividends from surplus with a record date set at March 31, 2026 to the 23rd Ordinary General Meeting of Shareholders scheduled to be held on June 19, 2026.

1. Details of Dividends

	Amount resolved	Latest dividend forecast (January 30, 2026)	Dividends paid for the previous fiscal year (year ended March 31, 2025)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	29.5 yen	29.5 yen	28.5 yen
Total amount of dividends	2,421 million yen	—	2,421 million yen
Effective date	June 22, 2026	—	June 23, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

The Company’s basic policy for profit distribution is to implement a progressive dividend (maintaining or increasing the dividend per share compared to the previous fiscal year), 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 dividends for the fiscal year ended March 31, 2026. Consequently, the Company plans to pay a year-end dividend of 29.5 yen per share for the fiscal year ended March 31, 2026.

(Reference)

1. Share repurchase

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.