Date: August 26, 2025

To all persons concerned

Name of listed company: Meiho Enterprise Co., Ltd.

Name of representative: Chairman & Representative Director Mitsuru Yabuki

(Code: 8927, Tokyo Stock Exchange Standard Market)

Contact: Director and Senior Executive Managing Officer Manager Shunji Yasuda

(Tel: 03(5434)7653)

Notice of Change in Dividend Policy (Introduction of Progressive Dividends)

At a Board of Directors meeting held today, the Company resolved to change its dividend policy and introduce progressive dividends as follows.

A progressive dividend policy is one that generally maintains or increases dividends without reducing them.

-

1. Reason for changing the dividend policy

The Company has positioned returning profits to shareholders as a key management priority and has maintained the principle of providing stable dividends. To further clarify this policy, the Company has decided to introduce progressive dividends.

The Company will continue to take a medium- to long-term perspective and invest management resources in business areas with growth potential, working to achieve sustainable growth, enhance corporate value, and increase shareholder value.

2. Details of changes

(Before the Change)

The Company views returning profits to shareholders as one of our most important missions, and our basic dividend policy is to provide stable dividends while securing the internal reserves necessary for future business growth and a stronger management structure.

(After the Change)

The Company views returning profits to shareholders as one of our most important missions, and our basic dividend policy is to provide **progressive dividends** while securing the internal reserves necessary for future business growth and a stronger management structure.

3. Applicable period

This policy shall apply to dividends as of July 31, 2025.

(Inquiries) IR Manager, Management Dept. Telephone: 03-5434-7653