

August 14, 2026

To Whom It May Concern

Company name: IBJ, Inc.
 Name of representative: CEO Kenjiro Tsuchiya
 (Securities code: 6071, Tokyo Stock Exchange Prime Market)
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Notice Regarding Revision of Dividend Forecast (Dividend Increase) and Decision on Dividend Policy (Introduction of Progressive Dividend)

We hereby announce that at the Board of Directors meeting held on August 14, 2026, the Company resolved to revise its dividend forecast announced on February 13, 2026, and to change its dividend policy (introduction of progressive dividends), in light of the business performance trends through the second quarter.

1. Revision of Dividend Forecast

(Yen)	Annual dividends per share (Yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecast		13.00 yen	13.00 yen
Revised forecast		19.00 yen	19.00 yen
Current period results	0.00 yen		
Previous period results (Fiscal year ended December 31, 2025)	0.00 yen	10.00 yen	10.00 yen

2. Reasons for the Revision and Decision

We recognize the return of profits to our shareholders as one of our important management priorities. Therefore, regarding the year-end dividend forecast for the fiscal year ending December 31, 2026, as a result of comprehensively considering the progress of our business forecasts and retained earnings for future growth investments such as M&A and new businesses, we have revised the year-end dividend forecast to 19 yen per share, an increase of 9 yen from the previous fiscal year's results, with the aim of proactive shareholder returns. As a result, we expect a dividend payout ratio of 28.5% and DOE of 5.79% for the full-year forecast for the fiscal year ending December 31, 2026.

Additionally, in order to strengthen shareholder returns and improve the transparency and predictability of our medium- to long-term return policy, we have decided to introduce a progressive dividend (*) as our dividend policy.

With this decision, we will continue to achieve sustainable growth and enhancement of corporate value over the medium to long term through management that is conscious of cost of capital and stock price.

* "Progressive dividend"... A dividend policy that, in principle, does not reduce dividends and maintains or increases dividends.

(Reference) Breakdown of Annual Dividends

	Fiscal year ended December 31, 2023 (Results)	Fiscal year ended December 31, 2024 (Results)	Fiscal year ended December 31, 2025 (Results)	Fiscal year ended December 31, 2026 (Revised forecast)
Dividend per share	6 yen	8 yen	10 yen	19 yen
Consolidated dividend payout ratio (%)	14.7%	19.9%	18.2%	28.5%
DOE(%)※	3.00%	3.57%	3.68%	5.79%

※ Dividends on equity (DOE) = (Total annual dividends / Consolidated shareholders' equity) x 100

End