



May 15, 2025

To Our Stakeholders

Company Name: Oisix ra daichi Inc.
(Code: 3182 TSE Prime)
Name of Representative: Kohey Takashima,
President and Representative Director
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**Notice Regarding Changes to Shareholder Return Policy
(Discontinuation of the Shareholder Benefit Program and Commencement of Dividend Payments)**

Oisix ra daichi Inc. announced its decision to discontinue its shareholder benefit program as of September 30, 2024, and to adopt dividend payments as the primary method of returning profits to shareholders, with a policy of increasing dividend payments in line with profit growth.

1. Reasons for discontinuation of the shareholder benefit program

The shareholder benefit program was intended to thank our shareholders for their continued support, provide opportunities for a better understanding of our products and services, increase the attractiveness of investing in the Company, and encourage long-term investment. However, the Company has prioritized the accumulation of internal reserves to strengthen its financial position and prepare for future business expansions, and therefore has not paid dividends.

After careful consideration within the Company regarding the direction of shareholder returns, we have decided to discontinue the shareholder benefit program and return profits to shareholders through dividend payments.

2. Timing of discontinuation of shareholder benefit program

The shareholder benefit program will be discontinued as of September 30, 2024, and no further shareholder benefits will be provided thereafter. As a means of returning profits to shareholders from that date, the Company has decided to pay an interim dividend with a record date of September 30, 2025. In addition, while the Company's basic policy is to pay dividends from retained earnings once a year at the end of the fiscal year, in accordance with Article 454, Paragraph 5 of the Companies Act. Moreover, the Articles of Incorporation authorize the Board of Directors to determine both interim and year-end dividends.

	Before (~FY 2024)	After (FY 2025~)
Shareholder benefit program	○	×
Year-end dividend	×	○ * Interim dividends will be paid only for FY 2025.

3. Dividends

The Company has been dedicated to the enhancement of corporate value via organic growth and M&A, leading to significant growth. After careful consideration of our future growth prospects and shareholder returns, we have decided to implement a dividend policy with a target payout ratio of 15%. We will commence dividend payments with the FY 2025 interim dividend (record date: September 30, 2025) and plan to issue two dividend payments during FY 2025 - one interim and one year-end. However, from FY 2026 onward, our policy will be to distribute dividends solely at the fiscal year-end.

4. Details of dividend forecast

	Annual dividend (JPY)		
	End of Q2	Year-end	Total
Forecast for FY 2025	8.00	8.00	16.00
Actuals for FY 2024	0.00	0.00	0.00