To whom it may concern

November 13, 2025

Company Name: Y.A.C. Holdings Co., Ltd.
Representative: Takefumi Momose,
Chairman and President
(Code No. 6298
Tokyo Stock Exchange Prime)
Inquiries: Osamu Hatakeyama,
Director and General Manager
of Administration Headquarters
(Tel: +81-42-546-1161)

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

We hereby announce that, at the Board of Directors meeting held on November 13, 2025, our company resolved to revise its dividend policy as outlined below.

1. Details of the Change

[Before the Change]

Dividend Policy:

Our basic policy for shareholder returns has been to maintain a stable dividend based on a target payout ratio of 30%.

[After the Change]

Dividend Policy:

Our basic policy will be to implement a progressive dividend (※) while taking into account investments for business growth and our financial position.

However, this policy may be subject to change in the event of significant investment opportunities such as mergers and acquisitions.

※ “Progressive dividend” refers to maintaining or increasing the dividend per share compared to the previous fiscal year.

2. Reason for the Change

Since fiscal year 2021, our dividend policy has been based on a target payout ratio of 30%, aiming to enhance shareholder returns.

In order to further clarify our commitment to shareholders who hold our shares over the long term, we have decided to revise our dividend policy.

3. Effective Timing

The new dividend policy will be applied starting from the interim dividend for the fiscal year ending March 2026.

Please note that there is no change to the full-year dividend forecast for the fiscal year ending March 2026, as announced on May 14, 2025.

NOTE: This document is an English translation of the original Japanese version provided for reference purposes only. In the event of any discrepancy or inconsistency between this translation and the Japanese original, the Japanese original shall prevail.