May 13, 2026

Company name: Akatsuki Inc.
Representative: Tetsuro Koda, President and CEO
(Code number: 3932, Tokyo Stock Exchange, Prime Market)
Inquiries: Kazuhiro Ishikura, Director and CFO
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Announcement of Revision of Dividend Forecast (Year-end Dividend)

The Company resolved, at the Board of Directors meeting held on May 9, 2026, to revise its dividend per share estimate for the fiscal year ended March 31, 2026, as shown below. This is a change from the previously undetermined amount for the year-end dividend that was published in “Summary of Consolidated Financial Statements for the Third Quarter of Fiscal Year Ending March 31, 2026” released on February 9, 2026.

1. Reason for Change in Dividend Forecast

Marking the Company’s 10th anniversary in 2020, we positioned returning profits to shareholders as a key management priority. Our fundamental policy is to implement sustained dividends and to raise corporate value, while continuing to achieve growth and ensure financial soundness.

Beginning with the prior fiscal year, the Company raised its benchmark level for consolidated Dividend on Equity (DOE) from an annual rate of 3 % to 4 %. This change reflects a comprehensive assessment of our business environment, the status of investment recovery, and the progress of various growth initiatives, as well as our heightened focus on balancing profit expansion through proactive growth investments with shareholder returns. Based on this higher DOE benchmark, we aim to maintain a progressive dividend policy, with dividends increasing alongside and in step with medium- to long-term profit growth. Under this policy, the total annual dividend will be evenly split, with 50 % paid as the year-end dividend for the fiscal year on which the calculation is based and the remaining 50 % paid as the interim dividend in the following fiscal year.

The year-end dividend for the fiscal year ended March 31, 2026 was previously set as undetermined, based on the Company’s established dividend policy noted above, as well as the difficulty of providing appropriate and reliable forecasts given the potential for significant short-term changes in the operating environment for the Games & Comics business and the Company’s intention to actively pursue other businesses. After comprehensive consideration of FY2025 business results, the Company’s financial situation and future business development, we have decided to pay a year-end dividend of ¥60 per share for the fiscal year ended March 31, 2026.

Please note that we intend to submit this dividend matter to the Ordinary General Shareholders Meeting that is scheduled to be held in June of 2025.

2. Revision to Dividend Forecast (Fiscal year ended March 31, 2026)

	Dividend Per Share (in yen)		
	Mid-term	Year-end	Full year
Previous forecast for FY2025 (announced February 9, 2026)		undetermined	undetermined
Revised forecast		60.00	115.00
Year-to-date amount paid	55.00		

Prior fiscal year amount paid (year ended March 31, 2025)	40.00	55.00	95.00