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News Release Dated February 13, 2026

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### Notice Regarding Distribution of Surplus

YA-MAN LTD. hereby announces that its Board of Directors, at a meeting held today, resolved to pay a dividend of surplus with a record date of December 31, 2025, as follows.

#### 1. Details of the Dividend

	Resolved Amount	Most Recent Dividend Forecast (Announced June 13, 2025)	Previous Fiscal Year Results (Ended April 30, 2025)
Record Date	December 31, 2025	Same as left	April 30, 2025
Dividend per Share	4.75 yen	Same as left	4.75 yen
Total Dividend Amount	261 million yen	—	261 million yen
Effective Date	March 12, 2026	—	July 28, 2025
Dividend Resource	Retained earnings	—	Retained earnings

#### 2. Reasons for the Dividend

The Company positions the stable return of profits to shareholders as one of its most important management priorities. Our basic policy is to implement stable and continuous dividends while balancing investments for future growth and the strengthening of our financial base, comprehensively considering performance during the period and the dividend payout ratio.

The current fiscal year is a "transformation period," during which we are pursuing structural reforms in the domestic business's profitability and making strategic proactive investments to build a foundation for future growth. As a result, the Company experienced a temporary decline in revenue and profit, leading to a net loss

for the period. However, we recognize these investments will contribute to medium-to-long-term profit expansion and that the current loss is temporary.

In light of these circumstances, we have decided to pay the dividend to respond to the ongoing support of our shareholders and to maintain our policy of stable dividends.

Furthermore, the Company's Articles of Incorporation stipulate that dividends of surplus may be determined by a resolution of the Board of Directors.

**(Reference) Breakdown of Annual Dividend**

	Dividend per Share (Yen)		
Record date	Interim	Year-end	Total (Annual)
Current Period (Ending December 2025)	4.25 yen	4.75 yen	9.00 yen
Previous Period (Ended April 2025)	4.25 yen	4.75 yen	9.00 yen