

Notice Regarding Dividends of Surplus

February 13, 2026

Listed exchanges : Prime Market
 Listed company name : Earth Corporation
 Code : 4985
 URL : <https://corp.earth.jp/en/index.html>
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Earth Corporation (the “Company”) hereby announces that our Board of Directors has resolved at a meeting held on February 13, 2026, to distribute dividends from retained earnings as follows: dividend of surplus.

The Company's Articles of Incorporation stipulate that the Company may make matters listed in each item of Article 459, Paragraph 1 of the Companies Act by resolution of the Board of Directors.

Dividend of surplus

(1) Details of Dividends

	Ratified amount	Current dividend forecast (Announced on Aug 8,2025)	Dividend paid for the fiscal year ended Dec 31,2024
Base period	December 31,2025	Same at left	December 31,2024
Dividend per share	¥125.00	¥125.00	¥120.00
Dividend amount	¥2,730 million	—	¥2,613 million
Effective date	March 11, 2026	—	March 13, 2025
Payment source	Retained earnings	—	Retained earnings

(2) Reasons

The Company positions the return of profits to shareholders as an important management issue, and strives to maintain stable dividends while securing internal reserves for sustainable growth and the maintenance of a sound management structure.

In accordance with the Company's shareholder return policy, the Company has decided to pay a dividend of 120 yen per share for the fiscal year under review, as originally planned, to respond to the support of its shareholders. In addition, as we celebrate our 100th anniversary in 2025, we have decided to pay a special dividend of 5 yen per share to thank you all for the support and cooperation over the years.

To guarantee steady and ongoing dividend payments, the Company has a strategy of returning profits to shareholders at a dividend on equity (DOE) ratio of 4%. The DOE for the fiscal year ending December 31, 2025 will be 3.8%.

(Ref.) Annual dividend breakdown

	Dividend per share		
	Interim dividend per share	Year-end dividend per share	Annual per-share dividends
Dividends paid for the fiscal year ended Dec 31, 2025	¥0.00	¥125.00	¥125.00
Dividends paid for the fiscal year ended Dec 31, 2024	¥0.00	¥120.00	¥120.00

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

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