

February 14, 2024

To whom it may concern:

Company Name: HORIBA, Ltd.
 Representative: Masayuki Adachi,
 President & COO
 (Securities code: 6856)
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Notice Regarding Year-end Dividend for FY2023

HORIBA, Ltd. (hereinafter the Company) hereby announces that the board of directors' meeting held on February 14, 2024 passed a resolution to distribute dividends from retained earnings at the record date of December 31, 2023 as stated below.

1. Details of the Dividends

	Items Decided	Latest Dividend Forecast (As of November 13, 2023)	Previous Year's Dividend (FY2022)
Record Date	December 31, 2023	December 31, 2023	December 31, 2022
Dividend per Share	210 yen	180 yen	180 yen
Total Dividend Payment	8,876 million yen	-	7,601 million yen
Effective Date	March 4, 2024	-	March 6, 2023
Source	Retained earnings	-	Retained earnings

2. Reason

The Company's shareholder return policy is to set the total returns to shareholders (the combined amount of dividend payments and share buybacks) at approximately 30% of consolidated net income attributable to owners of parent (hereinafter net income).

In FY2023, the Company will pay a full year dividend of 290 yen per share based on its net income. Since an interim dividend of 80 yen per share has been paid, this will result in a year end dividend of 210 yen per share.

In addition, at the board of directors meeting held on February 14, 2024, the Company's board of directors resolved to change the shareholder return policy to "targeting a dividend payout ratio at 30% of net income, while special dividend and share buybacks will be executed timely and properly, taking into account investment opportunities and cash flow situation and other factors.

(Reference)

Record Date	Annual Dividend per Share (Yen)		
	Interim	Year end	Total
Results for FY2023	80	210	290
Results for FY2022	65	180	245