



April 26, 2024

To Whom It May Concern:

Company Name: NS Solutions Corporation
Representative: Kazuhiko Tamaoki
Representative Director & President
(Code: 2327, TSE Prime Market)
Contact: Hideki Miyake, Director, Accounting
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Notice Concerning Amendment to Dividend Policy

NS Solutions Corporation (“the Company”) hereby announces that at a meeting of the Board of Directors held on April 26, 2024, a resolution was passed to amend the Company’s dividend policy. Details are given below.

1. Reason for the Amendment

While maintaining a balance with internal reserves based on the enhancement of corporate value through business growth and profit growth, the Company has reviewed its dividend policy in order to provide returns to shareholders in a more proactive manner.

2. Details of the Amendment

(1) Before amendment

We believe it is important to maintain and enhance our competitive edge and to increase our corporate value into the future.

NSSOL’s basic policy for distributing profits is to pay appropriate and stable dividends to shareholders and to secure internal reserves for business growth.

In terms of dividends, we aim for a consolidated dividend payout ratio of 30%, placing an emphasis on returning profits to shareholders in line with consolidated business performance.

(2) After amendment

We believe it is important to maintain and enhance our competitive edge and to increase our corporate value into the future.

NSSOL’s basic policy for distributing profits is to pay appropriate and stable dividends to shareholders and to secure internal reserves for investment in business growth and to prepare for business risks.

In terms of dividends, we aim for a consolidated dividend payout ratio of 50%, placing an

emphasis on returning profits to shareholders in line with consolidated business performance.

3. Timing of Amendment

The amendment will be applied from the fiscal year ending March 31, 2025.

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