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February 13, 2026

To whom it may concern:

Company name AUCNET INC.
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Notice Concerning Dividends of Surplus (Dividend Increase)

AUCNET INC. (the “Company”) hereby announces that at the Board of Directors’ meeting held on February 13, 2026, a resolution was passed regarding the payment of dividends of surplus with a record date of December 31, 2025, as described below.

The Company’s Articles of Incorporation stipulate that dividends of surplus and other related matters shall be determined by resolution of the Board of Directors.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on November 11, 2025)	Actual results for the previous fiscal year (Fiscal year ended December 31, 2024)
Record date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per share	¥36.00 (Ordinary dividend: ¥31.00) (Commemorative dividend: ¥5.00)	¥33.00 (Ordinary dividend: ¥28.00) (Commemorative dividend: ¥5.00)	¥24.00
Total amount of dividends	¥2,668 million	–	¥1,842 million
Effective date	March 25, 2026	–	March 26, 2025
Source of dividends	Retained earnings	–	Retained earnings

(Reference) Breakdown of annual dividends

Record date	Dividend per share		
	2nd quarter-end	Year-end	Total
Fiscal year ended December 31, 2025	¥22.00	¥36.00	¥58.00
Fiscal year ended December 31, 2024	¥14.00	¥24.00	¥38.00

(Note) The Company conducted a share split at a ratio of two shares for every one common share, with a record

date of March 31, 2025 and effective date of April 1, 2025. The dividends per share for the fiscal year ended December 31, 2024 above reflect the amounts after taking into account the share split. The interim dividend per share and the year-end dividend per share for the fiscal year ended December 31, 2024, before taking into account the share split, are ¥28.00 and ¥48.00, respectively.

2. Reason

The Company's basic policy is to continuously pay out dividends to shareholders while continuing to maintain sufficient internal reserves on hand to fund future business development, enhance the management structure and fund capital investment, with a target consolidated dividend payout ratio of 40% or higher.

Based on the above basic policy, as the performance results for the fiscal year ended December 31, 2025 exceeded forecasts, the year-end dividend for the fiscal year ended December 31, 2025, including the 40th anniversary commemorative dividend, has been increased by ¥3 per share from the most recent dividend forecast of ¥33 per share to ¥36 per share.

As stated in the "Notice Concerning Change to Dividend Policy" announced today, the Company's basic policy is to maintain a dividend payout ratio of 50% or higher starting from the fiscal year ending December 31, 2026.

The Company will pursue optimal cash allocation with the aim of sustainably increasing its corporate value, while continuing to make strategic investments for business growth, including M&A, new businesses, digital transformation, and investment in human capital.

End