

---

**News Release Dated March 31, 2026**

Company name: Helios Techno Holding Co., Ltd.  
Stock code: 6927  
Stock exchange listing: Tokyo Stock Exchange, Standard Market  
Representative: Yoshihisa Sato, President and Representative Director  
Contact: Makoto Nakamura, Executive Officer and Manager of Corporate Planning Office  
Tel: +81-3-6264-9510

## **Notice Regarding Changes in the Shareholder Return Policy**

Pursuant to Article 370 of the Companies Act and the Articles of Incorporation of Helios Techno Holding Co., Ltd., which allow a written resolution of the Board of Directors, the Board of Directors of Helios Techno approved a resolution today to revise the shareholder return policy announced on November 5, 2024.

### **1. Reasons**

Helios Techno is a company that supports the growth of manufacturers and has two main businesses: the Lamp Business and Manufacturing Equipment Business. All business operations are based on the management policy of growth of all businesses while maintaining a sound foundation by developing and supplying value-added products and services that no other company can match and by leveraging synergies among different business units and aiming for even faster growth. In addition, for distributing earnings to shareholders, the company's basic policy is to position as one of its highest priorities the consistent payment of dividends while providing distributions to shareholders that reflect results of operations.

Based on these management and shareholder return policies, Helios Techno has established a consolidated dividend payout ratio target of 100% for the fiscal years ended/ending in March 2025, 2026 and 2027 as was announced on November 5, 2024, in a press release titled "Notice Regarding Changes in the Shareholder Return Policy and Revision to the Year-end Dividend Forecast." These three fiscal years are positioned as a period to strengthen our business foundation in line with our future growth strategy. The aim of this shareholder return policy is to use dividends as the primary means of enabling shareholders to benefit from owning Helios Techno stock. This shareholder return policy includes a consolidated dividend payout ratio target of 100% with the fiscal year dividend not being less than 35 yen, which was the dividend for the fiscal year that ended in March 2024. This base includes a framework to facilitate large investments for growth. The policy incorporates assumptions about the business climate at the time of its announcement. During these three fiscal years, Helios Techno is aiming for a medium to long-term improvement in the efficient use of capital by raising distributions to shareholders to control the increase in equity. At the same time, large investments funded internally will be considered for implementing the company's strategy for growth. In accordance with this shareholder return policy, Helios Techno paid a dividend from retained earnings for the fiscal year that ended in March 2025 that resulted in a 100% consolidated payout ratio. As was announced on February 6, 2026, in a press release titled "Notice of Non-operating Income and Revisions to the Consolidated Forecast and Dividend Forecast (Increase in Dividend) for FY3/26," Helios Techno revised the dividend forecast to maintain a consolidated payout ratio of 100%. The company will continue to position distributions to shareholders as one of its highest priorities.

In addition to revising the shareholder return policy, Helios Techno has established a business alliance agreement with Rising Sun Management Ltd., as was announced on May 14, 2025, in a press release titled "Notice of Entering into a Business Alliance Agreement with Rising Sun Management." The goal is to use this partnership to speed up activities for the medium to long-term growth of corporate value. In accordance with the agreement, Helios Techno will use Rising Sun Management's investment expertise and large network of investments to seek opportunities for using M&A as one part of the company's strategy for growth. Helios Techno plans to use M&A to add new businesses and enlarge the business portfolio.

As one step for using M&A to add new businesses and enlarge the business portfolio for medium to long-term growth, Helios Techno announced the decision to purchase all of the stock of HONDA Co., Ltd. (Head office: 1436-1 Oigashima, Tsubame City, Niigata Prefecture; Representative Director: Shinya Honda) in a February 20, 2026, press release titled “Notice of Acquisition of HONDA Co., Ltd.”

The acquisition of HONDA as part of the M&A strategy of Helios Techno sets the stage for advancing from the phase of building a stronger base for business operations, which includes a framework for the medium to long-term growth strategy, to the phase of making large investments for actions based on this growth strategy. As a result, Helios Techno will use part of its internal resources to fund M&A expenditures and other continuous investments for the growth strategy. The efficient use of debt will also be considered. The objectives are rapid growth and a consistent increase in corporate value in the medium to long term.

Consequently, Helios Techno has reached the decision to exclude the results of operations of HONDA, a new consolidated subsidiary, from the calculation of consolidated earnings used to determine the consolidated payout ratio during the fiscal years ended/ending in March 2025, 2026 and 2027. Helios Techno believes that excluding this subsidiary will allow raising the pace of the management integration of HONDA and of corporate value growth due to more investments for growth. This revision to the shareholder return policy is expected to contribute to the medium to long-term growth of corporate value as internal resources are used efficiently for growth strategy investments while making consistent distributions to shareholders based on consolidated results of operations that include only the consolidated subsidiaries that existed when the shareholder return policy was announced in 2024.

## 2. Revisions

Original policy	For the fiscal years ending in March 2025, 2026 and 2027, the policy is to aim for a consolidated dividend payout ratio of 100% from the standpoints of increasing shareholder returns and holding down the growth of equity. The dividend for each of these three fiscal years will not be less than 35 yen, which is the dividend for the fiscal year that ended in March 2024.
Revised policy	For the fiscal years ending in March 2025, 2026 and 2027, the policy is to aim for a consolidated dividend payout ratio of 100% from the standpoints of increasing shareholder returns and holding down the growth of equity. The dividend for each of these three fiscal years will not be less than 35 yen, which is the dividend for the fiscal year that ended in March 2024. <u>However, the consolidated dividend payout ratio for the fiscal year ending in March 2027 does not include contributions to net income from companies acquired in the fiscal year ending in March 2026 and afterward and other new consolidated subsidiaries.</u>

## 3. Schedule

The revised shareholder return policy will start in the fiscal year ending in March 2027. There is no change in the shareholder return policy for the fiscal year ending in March 2026.