October 30, 2025

Company name: IBIDEN CO., LTD.
Representative: Koji Kawashima, President & CEO, Representative Director
Stock exchange listings: Tokyo and Nagoya Stock Exchange (Code number: 4062)
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Notice Regarding Changes to Dividend Policy (Introduction of Progressive Dividends) and Determination of Dividend Distribution (Interim Dividend)

IBIDEN CO., LTD. (hereinafter "the Company") hereby announces that resolution was made at Board of Directors held today to change its dividend policy (introduction of progressive dividends) as described below, and to pay an interim dividend, which includes a commemorative dividend, with September 30, 2025, as the record date.

1. Changes to Dividend Policy (Introduction of Progressive Dividends)

(1) Reasons for the Change

The Company recognizes returns to shareholders as one of its most important management policies. Up to now, the Company's fundamental policy has been to maintain stable dividends, based on a comprehensive assessment of factors such as earnings levels, financial indicators, and stock price. However, to realize more stable and sustainable dividends, and as part of management that is conscious of the cost of equity and stock price, the Company has decided to change its dividend policy. From the fiscal year ending March 2026 through the fiscal year ending March 2031, the Company will adopt a progressive dividend policy*, with a guideline of a 20% payout ratio and a base annual dividend of 40 yen per share. This policy will be implemented based on its capital allocations strategy, while balancing growth investments and financial discipline.

*A progressive dividend policy, in principle, aims to maintains or increases dividends without reduction.

(2) Details of Change

[Before] (Underlined text indicates changes)

Regarding returns to shareholders, <u>our basic policy is to continue stable dividends by establishing a long-term stable management foundation and improving business performance. This involved a comprehensive consideration of management indicators such as consolidated and non-consolidated business results, payout ratio, and ROE (Return on Equity).</u>

[After]

Regarding returns to shareholders, <u>from the fiscal year ending March 2026 through the fiscal year ending March 2031, the Company's policy is to implement a progressive dividend. This policy will have a guideline of a 20% payout ratio and a base annual dividend of 40 yen per share, based on its capital allocation policy and while taking into consideration the balance between growth investments and financial discipline.</u>

(3) Effective Date

Starting from the interim dividend for the fiscal year ending March 2026.

2. Determination of Dividend Distribution (Interim Dividend)

(1) Details of Dividend Distribution (Interim Dividend)

	Amount Decided	Latest Dividend Forecast (Announced May8,2025)	Actual Result for the Previous Period (Interim dividend for fiscal year ended March 2025)
Record Date	September 30, 2025	Same as Left	September 30, 2024
Dividend Per Share (Yen)	30.00 (Ordinary dividend 20.00) (Commemorative dividend 10.00)	20.00 (Ordinary dividend 20.00) —	20.00 (Ordinary dividend 20.00) —
Total Dividend Amount (Yen)	4,196 million	—	2,797 million
Effective Date	November 25, 2025	—	November 25, 2024
Source of Dividend	Retained Earnings	—	Retained Earnings

(2) Reason for Determination

The Company has been proceeding with the construction and mass production preparation of its Ono Plant as a world-leading IC package substrate production facility, and mass production, primarily for AI server-related products, sequentially commenced operations from October 2025. We sincerely thank our shareholders and all other stakeholders for their support, which made this possible.

Therefore, to express our appreciation our shareholders, we have decided to pay an interim dividend for the fiscal year ending March 2026, totaling 30 yen per share. This amount comprises an ordinary dividend of 20 yen per share and an additional 10 yen commemorative dividend for the start of mass production at our Ono Plant to the ordinary dividend of 20 yen per share.