



January 28<sup>th</sup> 2026

Company name: FINDEX Inc.  
Name of representative: Teruo Aibara, President & CEO  
(Securities code: 3649; PRIME Market)  
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## Notice Concerning Revision of Dividend Forecast (Dividend Increase)

Findex Inc. (the “Company”) hereby announces that its Board of Directors, at a meeting held on January 28, 2026, resolved to revise the year-end dividend forecast for the fiscal year ended December 31, 2025.

### 1. Reasons for the Revision of the Dividend Forecast

The Company recognizes the return of profits to its shareholders as one of its key management priorities. Our fundamental policy is to maintain stable dividend payments while reflecting the improvement of our medium-to-long-term earning capacity in the dividend level.

At the same time, we intend to work toward securing internal reserves to prepare for active business development for future sustainable growth and further strengthening our financial position, while taking a balanced overall approach.

Under this policy, after comprehensively considering our business performance and financial condition for the current fiscal year, we have decided to increase the year-end dividend forecast for the fiscal year ended December 31, 2025, by 5.00 yen per share from the previous forecast of 9.00 yen, to 14.00 yen per share, in order to further enhance returns to our shareholders.

As a result, the annual dividend forecast will be 22.00 yen per share, which represents an increase of 5.00 yen from the previous forecast.

### 2. Details of the Revision

	Dividends per Share		
	Interim (2 <sup>nd</sup> Quarter End)	Year-End	Annual
Previous forecast (Announced on 13 <sup>th</sup> November 2025)		¥9.00	¥17.00
Revised forecast		¥14.00	¥22.00
Actual results for the current fiscal year	¥8.00		
Actual results for the previous fiscal year (Fiscal year ended December 31, 2025)	¥7.00	¥8.00	¥15.00