

5) Basic policy on profit distribution and dividends for the current fiscal year and the next

Our shareholder return policy is that, as the Kansai Electric Power Group, we seek to improve corporate value and appropriately allocate business results to shareholders.

We aim to deliver steady distribution while ensuring financial soundness.

In accordance with this policy, we will pay a year-end dividend of 30 yen per share for fiscal year 2024. This will bring the annual dividends, including the interim dividend of 30 yen, to 60 yen per share.

In addition, we plan to pay annual dividends of 60 yen per share for fiscal year 2025 (an interim dividend of 30 yen and a year-end dividend of 30 yen).

## 2. Basic Policy for the Selection of Accounting Standards

Since our group's business consists mainly of the electricity business, our consolidated financial statements are based on the Ordinance on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No.28 of October 30, 1976) and are prepared in accordance with the Regulation on Accounting at Electric Utilities (Order of the Ministry of International Trade and Industry No. 57 of June 15, 1965).

We have not yet decided whether we will apply the International Financial Reporting Standards (IFRS) to our financial statements in the future.