

(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.

We will pay a year-end dividend of 45 yen per share for fiscal year 2025. This will bring the annual dividends, including the interim dividend of 30 yen, to 75 yen per share.

In addition, from fiscal year 2026, while ensuring financial stability, we will enhance the corporate value and share the benefits with our shareholders, in a measured and sustainable manner. We have a target consolidated payout ratio of 25–35% as a guide and aim to maintain or increase dividends.

We plan to pay annual dividends of 80 yen per share for fiscal year 2026 (an interim dividend of 40 yen and a year-end dividend of 40 yen).

2. Basic Policy on the Selection of Accounting Standards

The primary business of the Group is the electric power business, and its consolidated financial statements are prepared in accordance with the Regulation on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ministry of Finance Ordinance No. 28, October 30, 1976), and in compliance with the Regulation on Electric Utility Accounting (Ministry of International Trade and Industry Ordinance No. 57, June 15, 1965).

The application of International Financial Reporting Standards (IFRS) has not yet been determined.