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September 11, 2025

To whom it may concern:

Company name: GA technologies Co., Ltd.
Representative: Ryo Higuchi,
President, Representative Director, Executive Officer, and CEO
(Code No.: 3491 Tokyo Stock Exchange - Growth)
Contact: Hwasu Un,
General Manager, Finance and Accounting Division
(Tel: +81-3-6230-9180)

Notice Regarding Change in Dividend Policy and Revision to Dividend Forecast (Commencement of Dividend Payments)

GA technologies Co., Ltd. (the "Company") hereby announces that at a meeting of the Board of Directors held on September 11, 2025, it resolved to change its dividend policy and the dividend forecast, including the commencement of dividend payments. The details are as follows.

1. Changes in the dividend policy

The Company has not paid any dividends since its founding, based on the belief that maximizing shareholder value is best achieved by strengthening its management foundation, making growth investments to expand its business base and develop new businesses, and enhancing its technology platform.

In the current fiscal year, the Company's financial results have exceeded the targets set in its Medium-Term Business Plan. In the second quarter, the Company revised upward its forecast for business profit and net income. For the first six months, revenue and business profit reached record highs, reflecting extremely strong performance.

Since its founding, the Company has aspired to become a global leader with its ambition, "Spark excitement and inspiration by fusing technology with innovation to propel the world forward." The Company aims to expand its businesses, particularly RENOSY Marketplace and ITANDI, and to deliver high growth. To date, the Company has focused on maximizing total shareholder return (TSR) by prioritizing investments in growth.

Following the upward revision of performance forecasts in the second quarter, the Company revisited its disciplined approach to capital allocation and has decided to initiate dividend distributions for the first time. In changing its dividend policy, the Company has established a basic policy of targeting a year-end dividend payout ratio of approximately 10%, with the aim of both continuing to invest in business expansion and delivering stable dividends to shareholders.

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The Company will continue to strive for the maximization of its corporate value over the medium to long term by driving business growth through AI and advanced technologies, while ensuring sustainable returns for its shareholders.

2. Details of the revision

Due to this change in dividend policy, the Company has revised its dividend forecast for the fiscal year ending October 31, 2025, from 0.00 yen per share to a year-end dividend of 8.00 yen per share.

	Annual dividends (yen)		
	2nd quarter-end	Fiscal year-end	Total
Previous forecast As of December 11, 2024	0.00 yen	0.00 yen	0.00 yen
Revised forecast		8.00 yen	8.00 yen
Dividends paid for the current fiscal year	0.00 yen		
Dividends paid for the previous fiscal year (Year ended October 31, 2024)	0.00 yen	0.00 yen	0.00 yen

*The dividend forecast above is based on the information available to the Company and certain assumptions deemed reasonable as of the date of publication of this notice. Actual results may differ from the forecast due to various factors.