August 13, 2025

For Immediate Release

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Notice of Change in Dividend Policy and Revision of Dividend Forecast for the Fiscal Year Ended September 30, 2025

Plus Alpha Consulting Co., Ltd. ("the Company") hereby announces that, at a meeting of the Board of Directors held today, the Company reviewed its dividend policy and resolved to increase the dividend payout ratio from the fiscal year ending September 30, 2025, as well as revise the dividend per share forecast for the fiscal year ending September 30, 2025 as follows.

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1. Change in dividend policy

The Company considers the return of profits to shareholders to be an important management issue and has established a basic policy of continuing to pay stable dividends while ensuring the internal reserves required for future business development and strengthening management structure.

Under the above policy, we have previously targeted a dividend payout ratio of approximately 20% of profit. However, in light of our current financial position and future cash flow projections, we have decided to revise the dividend payout ratio to approximately 30% of profit in order to further enhance the return of profits to shareholders.

2. Revision of dividend forecast

	Annual dividend		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on November 8, 2024)	Yen －	Yen 18.00	Yen 18.00
Revised forecast	－	29.00	29.00
Results	0.00	－	－
Previous year's results (Fiscal year ended September 30, 2024)	0.00	18.00	18.00

(Reasons)

For the year-end dividend for the fiscal year ending September 30, 2025, we had planned to pay a year-end dividend of 18 yen per share based on our dividend policy of aiming for a dividend payout ratio of 30%. However, in line with the aforementioned change in dividend policy, we have decided to revise the year-end dividend, increasing it by 11 yen from the previously forecast 18 yen per share to 29 yen per share.

End