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November 21, 2025

Corporate Name Japan Business Systems, Inc.
Representative Yukihiro Makita, President & CEO
(TSE Prime Code: 5036)
Contact Kohei Katsuta, Director & CFO
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Notice Regarding Dividends from Surplus

At the Board of Directors meeting held on November 21, 2025, the Company resolved to submit the following proposal regarding dividends from surplus with a record date of September 30, 2025, to the 35th Ordinary General Meeting of Shareholders to be held on December 18, 2025. The details are as follows:

(Details)

1. Details of the dividend

	Resolved	Latest forecast	Results for the previous fiscal year
Record date	September 30, 2025	Same as on the lest	September 30, 2024
Per share Dividend	23.00 yen	Same as on the lest	13.00 yen
Total dividend	1,099 million yen	-	592 million yen
Effective date	December 19, 2025	-	December 23, 2024
Dividend resources	Retained earnings	-	Retained earnings

2. Reason

The Company regards the return of profits to shareholders as one of our most important management policies. Our basic policy is to generate profits through our business activities by making effective use of the capital entrusted to us by our shareholders, while keeping in mind the need to enhance our internal reserves to provide for the stability and further expansion of our business base. At the same time, we will consider our financial position, profit level, and other factors. We will make it our basic policy to provide continuous, stable, and timely profit distribution, aiming for stable dividends.

Furthermore, on September 3, 2025, the Company changed its market listing to the Tokyo Stock Exchange Prime Market. We would like to express our sincere gratitude to our shareholders and all other stakeholders for their continued support which made listing possible. As stated in the "Notice Regarding Revision of Dividend Forecast (Commemorative Dividend for Change to Tokyo Stock Exchange Prime Market)" published on August 18, 2025, to express our gratitude to our shareholders for their continued support, we will pay a commemorative dividend of 5 yen per share at the end of the fiscal year to commemorate this market change. As a result, the year-end dividend for the fiscal year ending September 30, 2025 will be 23 yen per share (ordinary dividend 18 yen, commemorative dividend 5 yen). Combined with the interim dividend of 17 yen, the annual dividend will be 40 yen per share, an increase of 15 yen from the previous fiscal year.

Taking into account earnings forecasts, financial condition, funding requirements related to capital investment, and other factors in a comprehensive manner, the Company expects to increase annual dividends through business expansion and a higher payout ratio. As a result, the annual dividend is forecast to be 45 yen per share, representing an increase of 5 yen per share compared with the previous fiscal year.

(Reference) Breakdown of annual dividends

	Dividend per share		
Recorded date	Interim	Year-end	Total
Dividends forecast (Fiscal year ended Sep. 30, 2026)	22.00 yen	23.00 yen	45.00 yen
Dividends results (Fiscal year ended Sep. 30, 2025)	17.00 yen	23.00 yen (Ordinary dividend 18.00 yen) (Commemorative dividend 5.00 yen)	40.00 yen (Ordinary dividend 35.00 yen) (Commemorative dividend 5.00 yen)
Results for the previous fiscal year (Fiscal year ended Sep. 30, 2024)	12.00 yen	13.00 yen	25.00 yen