



DIGITAL HEARTS HLDGS.



Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

August 6, 2026

To whom it may concern

Company name:	DIGITAL HEARTS HOLDINGS Co., Ltd.		
Name of representative:	President and CEO	Toshiya Tsukushi	
	(Code number: 3676, Prime, Tokyo Stock Exchange)		
Contact:	Executive Officer and CFO	Hideto Itami	
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Notice Regarding Revision to Dividend Forecast (No Dividend) for the Fiscal Year Ending March 31, 2027 and Abolition of the Shareholder Benefit Plan

DIGITAL HEARTS HOLDINGS Co., Ltd. (the “Company”) hereby announces that at the meeting of the Board of Directors held today, it resolved, conditional upon the successful completion of the tender offer (the “Tender Offer”) for the common shares of the Company (the “Company Shares”) by Sandbox K.K.(the “Tender Offeror”), as announced separately today in the “Notice of Implementation of MBO and Recommendation for Tendering Shares (Summary)” (the “Opinion Expression Press Release”), to revise the dividend forecast for the fiscal year ending March 31, 2027 announced on May 13, 2026, and not to pay any interim or year-end dividends for the fiscal year ending March 31, 2027, and to abolish the shareholder benefit plan effective from the fiscal year ending March 31, 2027. Details are as follows.

1. Revisions to Dividend Forecast

(1) Details of Revisions

Record Date	Annual Dividend per Share (JPY)		
	Q2	Year-End	Total
Previous Forecast (Disclosed May 13, 2026)	12.50	12.50	25.00
Revised Forecast	0.00	0.00	0.00
Actual dividends for the current fiscal year	-	-	-
(Reference) Actual dividends for the previous fiscal year (fiscal year ended March 31, 2026)	11.50	13.50	25.00

(2) **Reasons for Revisions**

At the meeting of the Board of Directors held today, the Company resolved to express its opinion in support of the Tender Offer and to recommend that its shareholders tender their shares in the Tender Offer.

The above resolution of the Board of Directors was made on the premise that the Company Shares are expected to be delisted through the Tender Offer and a subsequent series of procedures. For details, please refer to the Opinion Expression Press Release.

The Company has positioned shareholder returns as one of its key priorities and has maintained a basic policy of making continuous and stable dividend payments based on progressive dividends, while securing internal reserves necessary for business growth investment and strengthening its financial base.

However, in light of the fact that the tender offer price in the Tender Offer was comprehensively determined on the premise that no interim or year-end dividends for the fiscal year ending March 31, 2027 would be paid, the Board of Directors at its meeting held today resolved to revise the dividend forecast for the fiscal year ending March 31, 2027 announced on May 13, 2026, and, conditional upon the successful completion of the Tender Offer, not to pay any interim or year-end dividends for the fiscal year ending March 31, 2027.

2. **Abolition of the Shareholder Benefit Plan**

At the meeting of the Board of Directors held today, the Company resolved, conditional upon the successful completion of the Tender Offer, to abolish the shareholder benefit plan effective from the fiscal year ending March 31, 2027. As a result, if the Tender Offer is successfully completed, the shareholder benefit plan of the Company will be abolished following the provision of benefits to shareholders eligible for the shareholder benefit plan as of March 31, 2026.

End