



October 15, 2026

Company name: Baycurrent, Inc.

Representative: Yoshiyuki Abe, Member of the Board, Chairman of the Board and President

(Stock Exchange Code: 6532, TSE Prime Market)

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Notice on Dividend of Surplus (Interim Dividend)

As of October 15, 2026, Baycurrent, Inc. (the “Company”), in accordance with Article 370 of the Companies Act and Article 26 of the Company’s Articles of Incorporation, has resolved to pay a dividend of surplus (interim dividend) with August 31, 2026 as the record date. The details are as follows.

In connection with the payment of this dividend, the Company has performed a provisional account closing and included the profit for the provisional accounting period of the fiscal year ending February 2027 (from March 1, 2026 to August 31, 2026) in the distributable amount (retained earnings).

1. Details of dividends

	Determined amount	Latest dividends forecasts (Announced on April 14, 2026)	Previous fiscal year results (Six months ended August 31, 2025)
Record date	August 31, 2026	Same as the left	August 31, 2025
Dividends per share	65.00 yen	Same as the left	50.00 yen
Total amount of dividends	9,554 million yen	—	7,593 million yen
Effective date	November 30, 2026	—	November 28, 2025
Source of funds	Retained earnings	—	Retained earnings

2. Provisional account closing

(1) Provisional account closing date: August 31, 2026

(2) Summary of provisional account closing statements

(Million yen)

Account title	Amount	
Total assets	83,312	As of August 31, 2026
Total equity	66,619	
Retained earnings	81,376	
Revenue	66,728	From March 1, 2026 to August 31, 2026
Operating profit	42,798	
Ordinary profit	42,864	
Net profit for the provisional period	41,584	