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October 21, 2026

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Notice Regarding Distribution of Surplus (Interim Dividend)

KOURAKUEN CORPORATION (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on October 21, 2026, to pay dividends of surplus with a record date of September 30, 2026. Details are as follows.

1.Details of dividend

	Determined amount	Latest dividend forecast (announced on May 13, 2026)	Results for the previous period (Fiscal year ended March 31, 2026)
Record date	September 30, 2026	Same as left	September 30, 2025
Dividend per share	¥7.50	Same as left	¥0.00
Total amount of dividends	¥143 million	—	—
Effective date	December 1, 2026	—	—
Source of dividends	Retained Earnings	—	—

2.Reason

Kourakuen is building a sound financial position and is enhancing its competitiveness in order to achieve a sustainable increase in its corporate value. Concerning dividends, with a basic policy to provide continuous and stable dividend payouts for its shareholders. Concerning the interim dividend under this basic policy, Kourakuen plans to pay JPY 7.5 per share according to the projection of May 13 this year. Similarly, with respect to the year-end cash dividend and annual dividends, there will be no change to the projection of the same date.

(Reference) Breakdown of Annual Dividends

Record Date	Dividend per Share		
	Second quarter-end	Fiscal year-end	Total
Dividend Forecast		¥7.50	¥15.00
Current Fiscal Year Results	¥7.50		
Previous Fiscal Year Results (Fiscal Year Ended March 2026)	¥0.00	¥10.00	¥10.00