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MEMBERSHIP

May 15, 2026

Company name: KOSAIDO Holdings Co., Ltd.
Representative: Makoto Tokiwa, President and Representative Director
(Securities code:7868; TSE Prime Market)
Contact: Yoshitake Inomo, General Manager, Management Strategy Headquarters
(Telephone:+81-3-3453-0557)

Notice Regarding Dividend of Surplus

KOSAIDO Holdings Co., Ltd. (hereinafter "the Company") hereby announces that at the Board of Directors meeting held today, the Company resolved to distribute dividends of surplus with March 31, 2026, as the record date as follows.

This matter will be submitted for approval at the 62nd Annual General Meeting of Shareholders scheduled to be held on June 29, 2026.

1. Details of Dividend

	Determined amount	Latest dividend forecast (Announced on May 15, 2025)	Previous fiscal year results (Fiscal year ended March 2025)
Record Date	March 31, 2026	Same as left	March 31, 2025
Dividend per share	6.67 yen	6.67 yen	6.37 yen
Total dividends	986 million yen	-	899 million yen
Effective date	June 30, 2026	-	June 30, 2025
Source of Dividends	Retained Earnings	-	Retained Earnings

2. Reason

The Company's basic policy is to return profits to shareholders while strengthening its corporate structure, maintaining internal reserves, and providing appropriate dividends in consideration of business performance and other factors.

Based on the above policy, the Company has resolved to pay a year-end dividend of 6.67 yen per share.

(Reference) Breakdown of Annual Dividend

	Dividend per share		
Record Date	End of Second Quarter	Year-end	Total
Current fiscal year results	6.67 yen	6.67 yen	13.34 yen
Previous fiscal year results (Fiscal year ended March 2025)	6.37 yen	6.37 yen	12.74 yen