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September 14, 2026

Company name: GIFT HOLDINGS INC.
Representative: Sho Tagawa, President & Representative Director
(Securities code: 9279, Tokyo Stock Exchange Prime Market)
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Notice Regarding Revision to Dividend Forecast (Increased Dividend)

GIFT HOLDINGS INC. (the "Company") hereby announces that, at a meeting of its Board of Directors held on September 14, 2026, it resolved to revise the forecast for the year-end dividend for the fiscal year ending October 31, 2026, as follows.

1. Reasons for the Revision to Dividend Forecast

Taking into comprehensive account its business results and financial position, and giving full consideration to strengthening its financial structure as well as to investments for business expansion, the Company's basic policy is to return profits to shareholders in a stable and continuous manner.

As stated in the Notice Regarding Revisions to Consolidated Earnings Forecasts disclosed on August 24, 2026, the Company has revised its full-year consolidated earnings forecasts for the fiscal year ending October 31, 2026, announced on June 15, 2026, by adding the amount by which results through the third quarter exceeded the plan. In conjunction with this revision, the Company has revised its year-end dividend forecast upward by 1.50 yen per share to 8.00 yen per share (16.00 yen per share on a pre-stock-split basis).

2. Details of the Revision

	Annual dividends per share (yen)		
	2nd Quarter-end	Fiscal Year-end	Total
Previous forecast (Announced July 15, 2026) (Converted to pre-stock-split basis) (Note 1)	13.00 yen	6.50 yen (13.00 yen) (Note 2)	– (Note 3) (26.00 yen)
Revised forecast (Converted to pre-stock-split basis)	–	8.00 yen (16.00 yen)	– (Note 3) (29.00 yen)
Actual dividends for the current fiscal year	13.00 yen (Note 4)		
Actual dividends for the previous fiscal year (FYE October 31, 2025)	11.00 yen	11.00 yen	22.00 yen (Note 5)

(Note) 1. The Company will implement a two-for-one stock split of its common stock, effective September 1, 2026.

2. The year-end dividend of 6.50 yen shown in the previous forecast (announced on July 15, 2026) is presented on a post-stock-split basis; the amount in parentheses is the equivalent amount without taking the stock split into account (i.e., on a pre-stock-split basis).

3. The total is not shown, as it cannot be simply calculated because the effective date of the stock split falls within the period covered.

4. The dividend at the end of the second quarter is presented on a pre-stock-split basis. The equivalent amount converted to a post-stock-split basis would be 6.50 yen.

5. If the annual dividend of 22.00 yen for the previous fiscal year (fiscal year ended October 31, 2025) is converted to a post-stock-split basis, the annual amount would be 11.00 yen.

End.