Translation

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November 13, 2026

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Name of representative: Kazuhiro Komiya, President

(Securities code: 9658; TSE Prime Market)

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Notice Concerning Determination of Dividends on Surplus Earnings (Interim Dividends)

BUSINESS BRAIN SHOWA-OTA INC. (the "Company") hereby announces that, at the Board of Directors meeting held on November 13, 2026, it resolved to distribute dividends on surplus earnings with a record date of September 30, 2026, as described below.

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on May 14, 2026)	(Reference) Dividends paid for the previous fiscal year (Interim period of the fiscal year ended March 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	¥23.50	¥23.50	¥66.50
Total amount of dividends	¥819 million	—	¥772 million
Effective date	November 30, 2026	—	November 28, 2025
Source of dividends	Retained earnings	—	Retained earnings

(Note) The Company conducted a 3-for-1 stock split of its common shares effective April 1, 2026. The dividends paid for the previous fiscal year are stated as the actual amounts prior to the stock split. Taking the stock split into account, the interim dividend for the previous fiscal year would be equivalent to ¥22.17 per share.

2. Reasons

Regarding profit distribution, the Company will implement a basic dividend on equity (DOE) ratio of 5%, taking into account stable return of profits to shareholders and internal reserves for growth.

As announced in the "Notice Concerning Execution of Agreement Relating to Tender Offer for Shares of Equity-Method Affiliate (Global Security Experts Inc.), Expected Change in Equity-Method Affiliate, and Expected Recognition of Gain on Sale of Shares of Investments Accounted for Using the Equity Method" dated October 30, 2026, Accenture Japan Ltd is currently conducting a tender offer (the "Tender Offer") for the shares of Global Security Experts Inc., an equity-method affiliate of the Company. If the Tender Offer is successfully completed and the series of related procedures is completed by March 2027, the Company's shareholders' equity is expected to increase significantly.

However, since it is not clear at this time whether the Tender Offer will be successfully completed and the series of related procedures completed by March 2027, the Company has resolved to pay a dividend of ¥23.50 per share for the second quarter (interim period) of the fiscal year ending March 2027, as announced at the beginning of the fiscal year.

The Company will announce an updated year-end dividend forecast once it becomes clear that the Tender Offer will be successfully completed and the series of related procedures will be completed by March 2027.

(Reference) Breakdown of annual dividends

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Dividend forecast	—	¥23.50	¥47.00
Dividends paid for the current fiscal year	¥23.50	—	—
Dividends paid for the previous fiscal year (Fiscal year ended March 2026)	¥66.50	¥68.50	¥135.00

(Note) The dividend forecast is based on information available as of the date of this announcement. Actual dividends may differ from the forecast due to various factors in the future.

The Company conducted a 3-for-1 stock split of its common shares effective April 1, 2026. The dividends paid for the previous fiscal year are stated as the actual amounts prior to the stock split. Taking the stock split into account, the year-end dividend for the previous fiscal year would be equivalent to ¥22.83 per share, and the total would be ¥45.00 per share.