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May 7, 2025

Company name: SBI RHEOS HIFUMI Inc.
Name of representative: Hideto Fujino, Representative Director,
Chairman, President, Group CEO
(Securities code: 165A; TSE Growth Market)
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Group CAO

Notice Concerning Dividends of Surplus

SBI RHEOS HIFUMI Inc. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to pay dividends of surplus with a record date of March 31, 2025. The details are described below.

The Company plans to submit a proposal regarding this matter at the 1st Annual General Meeting of Shareholders scheduled to be held on June 24, 2025.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on Aug 21, 2024)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)
Record date	March 31, 2025	March 31, 2025	—
Dividend per share	¥3.80	¥3.40	—
Total amount of dividends	¥370million	—	—
Effective date	June 25, 2025	—	—
Source of dividends	Retained earnings	—	—

(Note) As the Company was established on April 1, 2024 through a sole share transfer, there are no financial results for the previous fiscal year.

2. Reason

The Company’s basic policy is to pay dividends twice a year—an interim dividend and a year-end dividend—using whichever of the following two benchmarks produces the larger amount as the annual dividend: (i) a consolidated dividend payout ratio of at least 50 % of profit attributable to owners of the parent and (ii) a dividend on equity (DOE: the ratio of annual dividends to shareholders' equity at the end of the previous fiscal year) of at least 10 %.

For the current fiscal year, after giving effect to the share split, an annual dividend of ¥6.80 per share (interim: ¥3.40; year-end: ¥3.40) had initially been planned under the DOE benchmark, but because earnings per share reached ¥14.40, the payout-ratio benchmark prevailed, and the Company resolved to pay ¥7.20 per share (interim: ¥3.40; year-end: ¥3.80).

(For reference) Breakdown of Annual Dividends

Record date	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Actual results for the previous fiscal year (Fiscal year ended March 31, 2024*)	—	—	—
Actual results for the current fiscal year (Fiscal year ended March 31, 2025*)	¥27.20	¥3.80	—
Forecast for the next fiscal year (Fiscal year ending March 31, 2026*)	¥3.40	¥3.40	¥6.80

(Note 1) As the Company was established on April 1, 2024 through a sole share transfer, there are no financial results for the previous fiscal year.

(Note 2) The Company has split its shares at a ratio of eight shares per share of common stock on October 1, 2024. The second-quarter-end dividend, however, was calculated and paid on the pre-split share count; on a post-split basis, the dividend corresponds to ¥3.40 per share.

(Note 3) The annual total dividend per share for the fiscal year ended March 2025 (actual) is not presented because a simple aggregation is not possible owing to the share split. On a post-split basis, the total would be ¥7.20 per share.

(Note 4) For the fiscal year ending March 2026 (forecast), the Company has set an annual dividend of ¥6.80 per share, which represents more than 10 % of shareholders' equity per share of ¥67.88 as of 31 March 2025. Because the annual dividend is intended to be at least 50 % of profit attributable to owners of the parent on a consolidated basis, the year-end portion of the forecast dividend may be revised upward depending on the final profit level. Conversely, as the dividend is structured to maintain a dividend on equity (DOE) of 10 % or higher, no downward revision to either the interim or the year-end dividend is currently contemplated.

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