

Translation

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May 13, 2025

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 (Securities code: 9658; TSE Prime Market)
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Notice Regarding Dividends of Surplus

BUSINESS BRAIN SHOWA-OTA INC. (the “Company”) hereby announces that at the Board of Directors meeting held on May 13, 2025, it resolved to pay dividends of surplus with a record date of March 31, 2025. The details are described below.

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on November 8, 2024)	Dividends paid for the previous fiscal year (Fiscal year ended March 31, 2024)
Record date	March 31, 2025	March 31, 2025	March 31, 2024
Dividend per share	¥41.00	¥41.00	¥39.00
Total amount of dividends	¥470 million	—	¥471 million
Effective date	June 24, 2025	—	June 24, 2024
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

Since our founding, we have consistently considered the return of profits to shareholders to be one of our most important management issues. With regard to profit distribution, we will implement a consolidated dividend payout ratio of 40%, excluding temporary profit and loss items, in a comprehensive manner that considers the return of profits to shareholders based on the results of the current fiscal year and internal reserves to strengthen our financial position.

Based on this policy, the year-end dividend per share for the fiscal year under review has been set at 41 yen, in line with the previous forecast.

(Reference) Breakdown of annual dividends

Record date	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Fiscal year ended March 31, 2025	¥37.00	¥41.00	¥78.00
Fiscal year ended March 31, 2024	¥36.00	¥39.00	¥75.00

END