



August 13, 2025

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Determination of Matters Related to Acquisition of Own Shares
(Acquisition of Own Shares Under the Provisions of the Articles of Incorporation
Pursuant to the Provisions of Article 165, Paragraph (2) of the Companies Act)

SUNNY SIDE UP GROUP Inc. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on August 13, 2025, the matters concerning the acquisition of own shares pursuant to the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the provisions of Article 165, paragraph (3) of the same Act. The details are described below.

1. Reason for acquisition of own shares

The Company is actively engaged in enhancing its profitability to strengthen medium- to long-term corporate value. Concurrently, it has initiated the formulation of our next growth strategy and is making concrete progress in deliberating on the growth through the integration of existing business reinforcement and strategic M&A, along with the capital allocation required to realize these initiatives.

Furthermore, the Company's dividend policy aims to achieve a stable distribution of profits. This policy is formulated based on a comprehensive consideration of various factors, which include future business development and the imperative of securing sufficient internal reserves to maintain a sound financial structure, all while targeting a dividend payout ratio of approximately 30%. Additionally, the Company intends to implement flexible shareholder returns.

In comprehensive consideration of these strategic objectives, and to realize a nimble capital policy and enhance shareholder returns, the Company will acquire its own shares by utilizing surplus funds.

2. Details of matters related to acquisition

(1) Class of shares to be acquired	Common shares
(2) Total number of shares to be acquired	300,000 shares (maximum) (2.0% of total number of issued shares (excluding treasury shares))
(3) Total amount of share acquisition costs	¥200,000,000 (maximum)
(4) Acquisition period	From August 14, 2025 to February 28, 2026
(5) Method of acquisition	Market purchase on the Tokyo Stock Exchange

(Reference) Holding status of treasury shares as of June 30, 2025

Total number of issued shares (excluding treasury shares)	14,920,144 shares
Number of treasury shares	277,456 shares