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GA TECHNOLOGIES



December 26, 2025

To whom it may concern:

Company name: GA technologies Co., Ltd.

Representative: Ryo Higuchi,

President, Representative Director, Executive Officer, and CEO

(Code No.: 3491 Tokyo Stock Exchange - Growth)

Contact: Hwasu Un,

General Manager, Finance and Accounting Division

(Tel: +81-3-6230-9180)

Notice Regarding Dividends of Surplus (First Dividends)

GA technologies Co., Ltd. (the “Company”) announces that at a meeting of the Board of Directors held on December 26, 2025, it resolved to pay dividends of surplus with October 31, 2025 as the record date. Details are as follows.

The subject matter will be submitted to the 13th Ordinary General Meeting of Shareholders to be held on January 29, 2026.

1. Details of dividends

	Decided amount	Most recent dividend forecast (Announced on December 15, 2025)	Dividends paid for the previous fiscal year (Year ended October 31, 2024)
Record date	October 31, 2025	—	—
Dividends per share	8.00 yen	Same as left	0.00 yen
Total cash dividends	328 million yen	—	—
Effective date	January 30, 2026	—	—
Source of dividends	Retained earnings	—	—

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2. Reason for the dividend amount

The Company has a basic policy of returning profits through dividends of surplus in overall consideration of the balance between maintaining a sound financial standing and investing in growth as necessary for the future expansion of business and the improvement of the Company's competitiveness as well as the Company's business performance, financial position, cash flow status and other matters in individual fiscal years.

Since its founding, the Company has hitherto not paid any dividends based on the belief that it is still in the growth stage of its business and that the maximization of the return of profit to shareholders would best be achieved by investing in continued growth to develop new businesses, expand its business base and technology platform, achieve high growth and increase corporate value. However, in light of the Company's progress in its business performance and the stabilization of its revenue base, the Company has decided to pay dividends of surplus in the current fiscal year from the perspective of disciplined capital allocation.

Going forward, the Company's basic policy will be to aim for a year-end consolidated dividend payout ratio of around 10% to return profits continuously to shareholders, while continuing to look to invest in growth for the expansion of its business.

Regarding the acquisition of treasury stock, the Company will acquire treasury stock as appropriate in consideration of its stock price, market environment, the cost of capital and the sufficiency of funds to implement a flexible capital policy in response to the changes in the corporate environment.