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January 20, 2026

To whom it may concern,

Company name	BRONCO BILLY Co., Ltd.	
Name of representative	Representative Director and President	Shinki Sakaguchi (Code No.: 3091, TSE Prime/NSE Premier)
Contact for Inquiry	Senior Executive Officer	
Phone number	General Manager of Corporate Division	Yasuhiro Kuwabara +81-52-857-4129

### **Notice Concerning Year-End Dividend (Commemorative Dividend)**

The Company hereby announces that, at a meeting of its Board of Directors held on January 20, 2026, it resolved to distribute dividends of surplus, with a record date of December 31, 2025, as follows.

#### 1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on January 21, 2025)	Actual results for the previous fiscal year (Fiscal year ended December 2024)
Record date	December 31, 2025	Same as left	June 30, 2024
Dividend per share	15.00 yen (Ordinary dividend 13.00 yen) (Commemorative dividend 2.00 yen)	13.00 yen (Ordinary dividend 13.00 yen)	12.00 yen (Ordinary dividend 12.00 yen)
Total amount of dividends	223 million yen	-	178 million yen
Effective date	March 9, 2026	-	March 6, 2025
Source of dividends	Retained earnings	-	Retained earnings

#### 2. Reason

The Company recognizes that the return of profits to shareholders is an important management issue. The Company's basic policy is to enhance internal reserves in preparation for future business development in order to enhance and strengthen its corporate structure, as well as to pay stable dividends taking business performance into consideration.

Based on the above policy, the Company has decided to pay a commemorative dividend of 2 yen per share to express its gratitude to shareholders who have supported and continue to support the Company since the new Representative Director and President was appointed and new management structure was launched on April 1, 2025.

As a result, the year-end dividend for the fiscal year ended December 2025, which was determined to be 13 yen per share, will be 15 yen per share including the commemorative dividend for launch of the new management structure. Resultant annual dividend will be 28 yen per share.

We would like to thank you for your continued patronage and support.

(Reference) Breakdown of the Annual Dividends

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Actual results for the current fiscal year	13.00 yen (Ordinary dividend 13.00 yen)	15.00 yen (Ordinary dividend 13.00 yen) (Commemorative dividend 2.00 yen)	28.00 yen (Ordinary dividend 26.00 yen) (Commemorative dividend 2.00 yen)
Actual results for the previous fiscal year (Fiscal year ended December 2024)	12.00 yen (Ordinary dividend 12.00 yen)	12.00 yen (Ordinary dividend 12.00 yen)	24.00 yen (Ordinary dividend 24.00 yen)