



To Whom It May Concern

January 27, 2026

Company: Metaplanet Inc.
Representative: Representative Director
Simon Gerovich
(TSE Standard 3350)
Contact: IR Director Miki Nakagawa
Tel: 03-6772-3696

Notice Regarding Payment of Dividends from Surplus for Class B Preferred Shares

Metaplanet Inc. (the "Company") hereby announces that, at the Board of Directors meeting held today, it resolved to pay dividends from surplus for preferred shares with a record date of December 31, 2025, as follows.

1. Details of Dividend

	Amount Determined	Most Recent Dividend Forecast	Previous Fiscal Year Results
Record Date	December 31, 2025	—	—
Dividend Per Share	JPY 0.40	—	—
Total Dividend Amount	JPY 9,444,000	—	—
Effective Date	January 31, 2026	—	—
Source of Dividend	Other Capital Surplus	—	—

(Note) Ratio of decrease in net assets: 0.001

(2) Reason for Dividend

We have decided to pay preferred dividends in accordance with the issuance terms of the Class B Preferred Shares.

Our Bitcoin income business is expanding steadily, and we project sales of approximately 8.6 billion yen for this business in fiscal year 2025. As a result, we expect to stably generate sufficient operating cash flow to pay dividends on preferred shares.

On the other hand, the Company positions Bitcoin as a medium- to long-term core asset and has adopted a strategy to maximize corporate value through its acquisition and holding. Under this business strategy, accounting standards require the recognition of valuation gains/losses on Bitcoin on a quarterly basis, and short-term fluctuations in Bitcoin prices may have a significant impact on net income.

In light of this situation, instead of using retained earnings, which are susceptible to the impact of short-term profit/loss fluctuations, the Company has judged it reasonable to appropriate "other capital surplus" as the source for preferred share dividends within the limits of the distributable amount under Article 461 of the Companies Act.

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This makes it possible to provide stable and predictable dividends to preferred shareholders without being affected by Bitcoin price fluctuations.

Since the Company holds sufficient "other capital surplus" as a financial foundation, we plan to continue utilizing "other capital surplus" as the source for preferred share dividends while maintaining sound financial discipline.