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February 13, 2026

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
Representative: Etsuko Tsugihara, President
Inquiries: Atsuya Otake, Executive Officer,
General Manager of Corporate Management
TEL: +81-3-6894-3232

Notice Concerning Dividends of Surplus (Interim Dividend)

SUNNY SIDE UP GROUP Inc. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on February 13, 2026, to pay dividends of surplus (Interim Dividend) with a record date of December 31, 2025. The details are described below.

1. Details of interim dividend

	Determined amount	Most recent dividend forecast (Announced on August 13, 2025)	Actual results for the previous fiscal year ended June 30, 2025
Record date	December 31, 2025	Same on the left	December 31, 2024
Dividend per share	¥11.00	Same on the left	¥7.00
Total amount of dividends	¥161 million	—	¥104 million
Effective date	March 9, 2026	—	March 10, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reasons

The Company recognizes that enhancing medium-to-long-term corporate value and providing direct profit returns to shareholders through dividends are among its highest management priorities. While striving to maintain a sound financial standing and securing sufficient retained earnings for proactive business expansion, the Company aims to provide stable dividends with a target payout ratio of approximately 30%, complemented by flexible profit returns to shareholders.

During the current fiscal year, with the aim of implementing flexible capital policies and enhancing shareholder returns, the Company acquired its treasury shares pursuant to a resolution passed by the

Board of Directors on August 13, 2025. The total acquisition price amounted to 199 million yen. Furthermore, the Company resolved to acquire shares of BILCOM Inc. at its Board of Directors meeting held on January 26, 2026, while also resolving, in consideration of capital efficiency, to dispose of a portion of its treasury shares through a third-party allotment for use as part of the settlement for the acquisition.

Regarding the interim dividend for the fiscal year ending June 30, 2026, after comprehensive consideration of future funding requirements and cash flow projections, the Company has decided to set the dividend at 11 yen per share, in line with the previously announced dividend forecast.

Furthermore, as announced in the timely disclosure titled "Notice Concerning Revision to Full-Year Consolidated Financial Forecasts and Year-End Dividend Forecast (Dividend Increase)" released today, the year-end dividend for the current fiscal year will be 15 yen per share, representing an increase of 2 yen per share from the previously announced dividend forecast. As a result, the annual dividend for the fiscal year ending June 30, 2026, will be 26 yen per share (consisting of an interim dividend of 11 yen and a year-end dividend of 15 yen).

(Reference) Breakdown of annual dividends

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Dividend forecast		¥15.00	¥26.00
Actual results for the current fiscal year	¥11.00		
Actual results for the previous fiscal year ended June 30, 2025	¥7.00	¥15.00	¥22.00