



March 24, 2026

Company name: Sun* Inc.
Representative: Taihei Kobayashi
Representative Director, Executive Director, and CEO
(Code:4053, TSE Prime Market)
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**Notice Regarding Change in Dividend Policy and Revision to Dividend Forecast
(Commencement of Dividend Payments)**

We hereby announce that at our Board of Directors meeting held on March 24, 2026, we resolved to change our dividend policy and revise our dividend forecast for the fiscal year ending December 2026, as detailed below.

1. Change in Dividend Policy

Our company's basic policy has always been to secure the necessary retained earnings for future business expansion and strengthening our financial structure, while simultaneously implementing stable and continuous dividend payments. However, prioritizing the accumulation of retained earnings, we have not paid dividends since our founding.

While our policy of securing the necessary retained earnings for future business expansion and strengthening our financial structure remains unchanged, the various measures we have taken to strengthen our profitability and our proactive M&A efforts have borne fruit, and we anticipate a significant increase in both revenue and profit for the fiscal year ending December 2026. We have determined that we have established a system to implement stable and continuous dividend payments while securing the retained earnings outlined in our basic policy, and have decided to implement dividend payments (year-end dividends) for the first time since our founding, starting from the fiscal year ending December 2026.

Regarding future dividend payments, our basic policy will be to continue to pay dividends based on a comprehensive consideration of our operating results and financial condition, while continuing to invest in future business expansion and maintaining a sound financial structure.

2. Details of the Revision

In accordance with the above change in dividend policy, we will revise our dividend forecast for the fiscal year ending December 2026 from 0.00 yen per share to 10.00 yen per share at the end of the fiscal year.

Difference Between Consolidated Earnings Forecasts and Actual Results for the Fiscal Year 2025
(from January 1, 2025 to December 31, 2025)

	Cash dividends per share for the Fiscal Year (yen)		
	2Q-end	Year-end	Total
Previous Forecast (February 13, 2026)	0.00	0.00	0.00
Revised Forecast	0.00-	10.00	10.00
(Reference) Results for the Previous Fiscal Year	0.00	0.00	0.00

(note) The above dividend forecast is based on information available to the Company as of the announcement date and certain assumptions that the Company deems reasonable. Actual dividends may differ from the forecast due to various factors in the future.