April 14, 2026

Company name: PAL GROUP Holdings CO., LTD.
Name of representative: Hirofumi Kojima
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(Securities code: 2726; TSE Prime Market)
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Notice Concerning Dividends of Surplus

PAL GROUP Holdings CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to pay dividends of surplus, with a record date of February 28, 2026, as described below.

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on January 13, 2026)	Actual results for the previous fiscal year (Fiscal year ended February 28, 2025)
Record date	February 28, 2026	February 28, 2026	February 28, 2025
Dividend per share	¥40 (Note 1)	¥40	¥60 (Note 2)
Total amount of dividends	¥6,946 million	–	¥5,209 million
Effective date	May 28, 2026	–	May 29, 2025
Source of dividends	Retained earnings	–	Retained earnings

(Note 1) Breakdown of dividends for the fiscal year ended February 28, 2026: Ordinary dividend ¥40
(Note 2) Breakdown of dividends for the fiscal year ended February 28, 2025: Ordinary dividend ¥60
The Company conducted a 2-for-1 stock split of common stock with a record date of September 10, 2025 and an effective date of September 11, 2025. The dividend per share for the previous fiscal year, adjusted to reflect the stock split, would be ¥30.

2. Reason

The Company’s basic policy is to return profits to shareholders by continuing to pay stable dividends while taking into account factors such as financial conditions and business performance. As stated in the “Consolidated Financial Results for the Fiscal Year Ended February 28, 2026 (Under Japanese GAAP)” announced on April 7, 2026, consolidated financial results for the current fiscal year showed both increased sales and profits. To express our gratitude for the ongoing support of our shareholders, we have decided to increase the year-end dividend per share for the current fiscal year to ¥40, representing an increase of ¥10 from the previous fiscal year.

The year-end dividend will be proposed at the 54th Ordinary General Meeting of Shareholders to be held on May 27, 2026.