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May 7, 2026

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Listed Prime Market
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Announcement regarding the Revision of Year-end Dividend Forecast and the Introduction of a Shareholder Benefit Program

User Local, Inc. (hereinafter “the Company”) announces that, at its Board of Directors’ meeting held on May 7, 2026, the Company resolved to revise the full-year earning forecast for the fiscal year ending June 30, 2026 and introduce a new shareholder benefit program, as follows.

1. The revision of year-end dividend forecast for the fiscal year ending June 30, 2026

(1) Reasons for the revising the dividend forecast

The Company recognizes the return of profit to its shareholders as one of the key management priorities, and it has a basic policy of continuous and stable dividends for returning profit to shareholders while maintaining internal reserves necessary for future business development and strengthening the management structure.

In consideration of the achievement the Company’s long-term development together with its shareholders and the Company’s performance, financial condition, and other factors, the Company decided to revise the year-end dividend forecast for the current fiscal year to 14.00 yen per share, an increase of 4.00 yen from the previous forecast.

The Company’s Articles of Incorporation stipulate that matters stipulated in the Companies Act, such as the distribution of surplus, shall be decided by a resolution of the Board of Directors, not by a resolution of the General Meeting of Shareholders, unless otherwise provided for by law.

(2) Revisions to dividend forecast

	Annual dividend		
	Second quarter-end	Fiscal year-end	Total
Previous forecast		10.00 yen	20.00 yen
Revised forecast		14.00 yen	24.00 yen
Results of the fiscal year ending June 30, 2026	10.00 yen		
Results of the fiscal year ending June 30, 2025	0.00 yen	14.00 yen	14.00 yen

2. The introduction of a shareholder benefit program

(1) Purpose of introduction of the shareholder benefit program

The Company has decided to introduce this program to express its gratitude to shareholders for their ongoing support, to encourage more shareholders to hold their shares over the medium to long term with the aim of enhancing the appeal of investing in our company's stock.

(2) Eligible Shareholders

The program is applicable to shareholders who are listed or recorded in the Company's shareholder register as of June 30 of each year, holding at least one unit (100 shares) of the Company's stock.

(3) Details of the Benefits

All eligible shareholders will be provided the digital gift for 3,000 yen.

Amazon Gift Card/ Rakuten Point Gift/ PayPay Money light/ QUO card Pay/ d POINT/ Bitcoin by bitFlyer(※)/ Bitcoin by CoinTrade(※) etc.

(※) You will need to open an account with a cryptocurrency exchange.

(4) Timing of Implementation and Delivery

We plan to mail the "Shareholder Benefits Guide" to eligible shareholders at the addresses recorded in the shareholder registry within approximately three months of the record date (June 30, 2026).

The eligible shareholders can select your desired items online following the instructions in the "Shareholder Benefits Guide" and complete the redemption process. Please note that you will no longer be able to redeem your benefits once the selection period has ended, so please ensure you complete the redemption process within the designated timeframe.

(5) Others

We will promptly notify you of any changes to this shareholder benefits program.

We anticipate that the introduction of this shareholder benefits program will have a minimal impact on our financial results for the fiscal year ending June 30, 2026. Should any matters requiring disclosure arise in the future, we will promptly disclose them.