

JAFCO Group Co., Ltd. (Ticker: 8595)
 1-23-1 Toranomom, Minato-ku,
 Tokyo 105-6324 Japan
<https://www.jafco.co.jp/english/>

Contact: Investor Relations
 Tel: +81-50-3734-2025
 ir@jafco.co.jp

May 12, 2026

Notice Regarding Dividends of Surplus

JAFCO Group Co., Ltd. (the “Company”) hereby announces that it has resolved at the Board of Directors meeting held today to distribute dividends of surplus with a record date of March 31, 2026.

1. Details dividends

| | Determined amount | Latest dividend forecast (announced on Apr. 24, 2026) | Dividends for the previous fiscal year (ended Mar. 31, 2026) |
|---------------------|-------------------|--|---|
| Record date | March 31, 2026 | March 31, 2026 | March 31, 2025 |
| Dividend per share | ¥66.50 | ¥66.50 | ¥56.00 |
| Total dividends | ¥3,499 million | — | ¥3,055 million |
| Effective date | May 26, 2026 | — | May 27, 2025 |
| Source of dividends | Retained earnings | — | Retained earnings |

[Reference] Annual dividend breakdown

| Record date | Dividend per share | | | Payout ratio | Ratio of dividends to shareholders’ equity* |
|--|--------------------|----------|-----------|--------------|--|
| | End of 2Q | Year-end | Full year | | |
| Current fiscal year (ended March 31, 2026) | ¥66.50 | ¥66.50 | ¥133.00 | 107.6% | 6.0% |
| Previous fiscal year (ended March 31, 2025) | ¥32.00 | ¥56.00 | ¥88.00 | 49.8% | 4.1% |

*Ratio of dividends to shareholders’ equity = Dividend per share / Shareholders’ equity per share at the end of the previous fiscal year

In accordance with the transition to non-consolidated (standalone) financial statements, the payout ratio and ratio of dividends to shareholders’ equity indicated for the fiscal year ended March 31, 2025 are the results based on non-consolidated figures. In the consolidated financial statements for the fiscal year ended March 31, 2025, the payout ratio (consolidated) was disclosed as 50.1% and the ratio of dividends to shareholders’ equity (consolidated) as 4.0%.

2. Reason

Starting in the fiscal year ended March 31, 2026, the Company’s policy for annual dividends is to pay out the greater of either 6% DOE (ratio of annual dividends to shareholders’ equity at the end of the previous fiscal year) or a 50% payout ratio.

Starting in the third quarter of the fiscal year ended March 31, 2026, the Company transitioned from consolidated to non-consolidated (standalone) financial statements. As stated in the press release dated January 7, 2026 titled “Notice Regarding Transition to Non-Consolidated Financial Statements,” the forecast dividend for the fiscal year ended March 31, 2026 was announced as a minimum of ¥133 per share, based on 6% DOE (the ratio of annual dividends to consolidated shareholders’ equity at the end

of the previous fiscal year) calculated at ¥132.88. Following the transition to non-consolidated (standalone) financial statements, when this amount is recalculated using non-consolidated shareholders' equity at the end of the previous fiscal year, it becomes ¥132.18. Accordingly, there is no change to the dividend forecast, and the annual dividend amount shall be the greater of either 6% DOE based on non-consolidated shareholders' equity at the end of the previous fiscal year or 50% net income (profit) in the non-consolidated financial results.

For the current fiscal year, since 6% DOE (¥133 per share) is greater than a 50% payout ratio (¥62 per share), we shall pay out ¥133 per share as annual dividends. As such, year-end dividends of ¥66.5 per share, calculated by deducting interim dividends (¥66.5 per share) from annual dividends, shall be paid out.