Translation

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May 14, 2026

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(Securities code: 9658; TSE Prime Market)
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Notice Concerning Dividends on Surplus Earnings (Increase in Dividends)

BUSINESS BRAIN SHOWA-OTA INC. (the "Company") hereby announces that at the Board of Directors meeting held today, it resolved to distribute dividends on surplus earnings with a record date of March 31, 2026, as described below.

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on October 31, 2025)	Dividends paid for the previous fiscal year (Fiscal year ended March 2025)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	¥68.50	¥66.50	¥41.00
Total amount of dividends	¥796 million	—	¥470 million
Effective date	June 24, 2026	—	June 24, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reasons

Since our founding, we have consistently considered returning profits to shareholders as one of our important management issues. Regarding profit distribution, the Company will implement a basic dividend on equity (DOE) ratio of 5%, taking into account stable return of profits to shareholders and internal reserves for growth.

The DOE calculation method is as follows.

DOE = Annual Dividends ÷ (total equity attributable to owners of the parent - other components of equity)

Based on this policy, we have increased the year-end dividend per share by ¥2.00 from the previously announced forecast to ¥68.50 (annual dividend: ¥135.00).

(Reference) Breakdown of annual dividends

	Dividend per share		
Record Date	Second quarter-end	Fiscal-year end	Annual
Fiscal year ended March 2026	¥66.50	¥68.50	¥135.00
Fiscal year ended March 2025	¥37.00	¥41.00	¥78.00

(Note) The Company conducted a 3-for-1 stock split of its common shares effective April 1, 2026. The dividend per share stated in this disclosure is based on the number of shares prior to the stock split.