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July 9, 2026

To whom it may concern

Company name: DAIKOKUTENBUSSAN CO.,LTD.
Name of representative: Masahiko Oga, Representative Director and President
(Securities code: 2791; TSE Prime Market)
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Notice Concerning Dividends of Surplus (Dividend Increase)

DAIKOKUTENBUSSAN CO.,LTD. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on July 9, 2026, to pay dividends of surplus with a record date of May 31, 2026. The details are described below. This matter will be submitted for approval to the 40th Annual General Meeting of Shareholders to be held on August 26, 2026.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on April 10, 2026)	Actual results for the previous fiscal year (Fiscal year ended May 31, 2025)
Record date	May 31, 2026	May 31, 2026	May 31, 2025
Dividend per share	¥39.00 (Ordinary dividend: ¥39.00)	¥35.00 (Ordinary dividend: ¥35.00)	¥39.00 (Ordinary dividend: ¥35.00) (Special dividend: ¥4.00)
Total amount of dividends	¥523 million	-	¥540 million
Effective date	August 27, 2026	-	August 21, 2025
Source of dividends	Retained earnings	-	Retained earnings

2. Reason for the dividend increase

The Company's basic policy for profit distribution is to strive to pay stable dividends with comprehensive consideration given to the business performance for each fiscal year, new investments, and the dividend payout ratio while strengthening its financial position and management foundation.

Under the above policy, after comprehensively considering the business performance and financial position for the current fiscal year, the Company has decided to increase the year-end dividend forecast from ¥35 to ¥39 per share in order to enhance returns to shareholders.

In addition, the Company will continue to maintain and sustain stable dividends as its basic policy, while striving to further enhance shareholder returns in line with the sustainable improvement of corporate value.

(Reference) Breakdown of annual dividend

	Dividend per share		
Record date	Second quarter-end	Fiscal-year end	Annual
Current fiscal year (planned) (Fiscal year ended May 31, 2026)	-	¥39.00 (Ordinary dividend: ¥39.00)	¥39.00 (Ordinary dividend: ¥39.00)
Actual results for the previous fiscal year (Fiscal year ended May 31, 2025)	-	¥39.00 (Ordinary dividend: ¥35.00) (Special dividend: ¥4.00)	¥39.00 (Ordinary dividend: ¥35.00) (Special dividend: ¥4.00)