



July 13, 2026

Company name CREATE SD HOLDINGS CO., LTD.
 (Securities code: 3148; Prime Market of Tokyo Stock Exchange)
 Representative Taizo Hirose
 Representative Director and President
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Notice Concerning Distribution of Surplus (Increased Dividend)

CREATE SD HOLDINGS CO., LTD. (hereinafter, the “Company”) hereby announces that at a meeting of the Board of Directors held on July 13, 2026, it resolved to distribute dividends from surplus with a record date of May 31, 2026, as outlined below.

This matter is scheduled to be submitted for approval at the 29th Ordinary General Meeting of Shareholders to be held on August 21, 2026.

1. Details of Dividend

	Determined Amount	Most Recent Dividend Forecast (Announced on July 14, 2025)	Actual for Previous Fiscal Year (Fiscal year ended May 31, 2025)
Record date	May 31, 2026	Same as left	May 31, 2025
Dividend per share	¥48.00	¥45.00	¥44.00
Total dividend amount	¥6,008 million	—	¥5,038 million
Effective date	August 24, 2026	—	August 25, 2025
Dividend source	Retained earnings	—	Retained earnings

Note: The above dividend amount refers to the year-end dividend.

2. Reason

The Company considers returning profits to shareholders to be one of its most important management priorities. Our basic policy is to ensure stable and continuous dividend increases, based on a comprehensive evaluation of factors including the dividend payout ratio and the dividend on equity ratio.

Going forward, we will continue to promote aggressive investment for growth while taking a step beyond our conventional policy of consecutive dividend increases to further enrich and strengthen shareholder returns.

In line with this policy, the year-end dividend for the fiscal year ended May 31, 2026 has been revised to ¥48.00 per share, an increase of ¥3 from the previous forecast. As a result, the annual dividend, including the interim dividend, is expected to be ¥93 per share, representing an increase of ¥15 from the previous fiscal year.

(Reference) Breakdown of Annual Dividend

Record date	Dividend per Share		
	End of First Half	Year-End	Annual
Current fiscal year (ended May 31, 2026)	¥45.00	¥48.00	¥93.00
Previous fiscal year (ended May 31, 2025)	¥34.00	¥44.00	¥78.00