TOBILA SYSTEMS

Note:	This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

September 10, 2026

Dear shareholders and investors,

Company name Tobila Systems Inc.
Representative Atsushi Akita, Representative Director and President
(Securities code: 4441 Tokyo Stock Exchange Standard)
Contact Norimasa Kanemachi, Director and CFO
(E-mail:ir@tobila.com)

Notice Regarding Revision to Dividend Forecast (20th Anniversary Commemorative Dividend)

Tobila Systems Inc. (the "Company") hereby announces that, at an extraordinary meeting of its Board of Directors held on September 10, 2026, it resolved to revise its year-end dividend forecast for the fiscal year ending October 31, 2026, as described below, to reflect a commemorative dividend marking the 20th anniversary of the Company's establishment.

1. Reason for Revision to Dividend Forecast

The Company will celebrate the 20th anniversary of its establishment on December 1, 2026. The Company would like to express its sincere gratitude to its shareholders and all other stakeholders for their longstanding support.

Under the "Medium-Term Management Plan 2028," which covers the period through the fiscal year ending October 31, 2028, the Company's basic policy is to prioritize investments for future business growth while maintaining sufficient liquidity for stable business operations, and to allocate surplus funds generated thereafter to shareholder returns.

In the fiscal year ending October 31, 2026, business performance through the third quarter has exceeded the Company's initial plan, driven by factors including the expansion of sales of "TobilaPhone Cloud" and "TobilaPhone Biz." At the same time, the Company has steadily continued growth investments under the "Medium-Term Management Plan 2028," including investments in the development of new products and human resources. In light of this business performance, the Company expects to have sufficient funds to support future business growth and maintain stable operations, while still retaining surplus funds available for shareholder returns. Accordingly, to express its gratitude to shareholders on the occasion of its 20th anniversary, the Company has decided to pay a commemorative dividend of 20.00 yen per share.

As a result, the Company has revised its year-end dividend forecast for the fiscal year ending October 31, 2026, from an ordinary dividend of 20.00 yen per share to 40.00 yen per share, comprising an ordinary dividend of 20.00 yen and a commemorative dividend of 20.00 yen.

The Company regards the return of profits to shareholders as one of its key management priorities. With respect to ordinary dividends, the Company's policy is to target a dividend payout ratio of approximately 35% and to maintain an annual dividend floor of 20.00 yen per share during the period covered by the "Medium-Term

Management Plan 2028.” The commemorative dividend is intended to commemorate to mark the Company’s 20th anniversary and does not represent any change to this dividend policy.

Going forward, the Company will continue to steadily invest in future growth while maintaining the funds necessary for such investments, and will appropriately return surplus funds to shareholders, with the aim of achieving sustainable enhancement of corporate value.

2. Details of Revision

	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Previous Forecast (announced December 10, 2025)	—	¥20.00	¥20.00
Revised Forecast	—	¥40.00 (Ordinary dividend: ¥20.00) (Commemorative dividend: ¥20.00)	¥40.00 (Ordinary dividend: ¥20.00) (Commemorative dividend: ¥20.00)
Actual Results for Current Fiscal Year	¥0.00	—	—
Actual Results for Previous Fiscal Year (fiscal year ended October 31, 2025)	¥0.00	¥21.30	¥21.30

Note: Forward-looking statements, including forecasts, contained in this document are based on information currently available to the Company and involve uncertainties. Actual results may differ from these forecasts due to changes in business conditions and other factors.