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April 7, 2026

Company name: SAN-A CO., LTD.  
Name of representative: Taku Toyoda, President, Chief Executive Officer  
(Securities code: 2659, Prime Market, Tokyo Stock Exchange)  
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### Notice Concerning Dividends of Surplus (the 25th Anniversary of the Company's IPO)

SAN-A CO., LTD. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on April 7, 2026, to pay dividends of surplus with a record date of February 28, 2026 as described below.

#### 1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on April 7, 2025)	Actual results for the previous fiscal year (Fiscal year ended February 28, 2025)
Record date	February 28, 2026	February 28, 2026	February 28, 2025
Dividend per share	¥125.00 (Ordinary dividend: ¥100.00) (Commemorative dividend: ¥25.00)	¥100.00	¥80.00
Total cash dividends	¥7,730 million	–	¥4,946 million
Effective date	May 27, 2026 (Planned)	–	May 28, 2025
Dividend source	Retained earnings	–	Retained earnings

#### 2. Reasons

The Company recognizes the appropriate return of profit to shareholders as an important management priority. The Company's basic policy is to provide a stable return of profit, taking into account the economic conditions, industry trends, business performance and other factors, with an eye to enhance profitability of the Company's business and its financial standing over the medium to long term.

We are pleased to announce that September 2025 marked the 25th anniversary of our initial public offering, which followed our over-the-counter stock registration in September 2000. We would like to extend our sincere gratitude for the support from our shareholders and all other stakeholders, which made this milestone possible.

Accordingly, in order to express our gratitude to our shareholders for their continued support, we have decided to pay a year-end dividend for the fiscal year ended February 28, 2026 of ¥125 per share, consisting

of an ordinary dividend of ¥100 per share based on the above policy, plus a commemorative dividend of ¥25 per share for the 25th anniversary of our IPO.

This proposal will be submitted at the 56th Ordinary General Meeting of Shareholders scheduled for May 26, 2026.