August 25, 2026

To whom it may concern:

Company name TESS Holdings Co., Ltd.
Representative Kazuki Yamamoto,
Representative Director and President
(Code: 5074,
Prime Market, Tokyo Stock Exchange)
Inquiries Masaaki Hirakura,
Executive Officer, General Manager of the Administration Department
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Notice Regarding Dividends of Surplus

TESS Holdings Co., Ltd. (the "Company") hereby announces that, at a meeting of the Board of Directors held on August 25, 2026, it has made a resolution regarding dividends of surplus with a record date of June 30, 2026, to be proposed to the 17th Annual General Meeting of Shareholders, scheduled to be held on September 29, 2026. The details are described below.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on August 14, 2026)	Actual results for the fiscal year ended June 30, 2025
Record date	June 30, 2026	Same as left	June 30, 2025
Dividend per share	9.54 yen	9.54 yen	5.12 yen
Total amount of dividends	673,934,926 yen	–	361,041,787 yen
Effective date	September 30, 2026	–	September 29, 2025
Source of dividends	Retained earnings	–	Retained earnings

2. Reason

The Company's basic policy for profit distribution is to ensure internal reserves necessary for future business development and strengthening its management foundation, while placing importance on returning profits to shareholders and implementing stable and continuous dividend payments. The Company defines the consolidated payout ratio as the amount of dividend per share divided by consolidated profit per share excluding the impact of loss/gain on valuation of derivatives related to forward foreign exchange contracts. Based on this definition, the Company aims to maintain a consolidated payout ratio of approximately 30% and will strive to enhance shareholder returns in line with an improvement in business performance.

In accordance with this basic policy, the Company has decided to pay a dividend of surplus of 9.54 yen per share for the fiscal year ended June 30, 2026.

* The dividend forecasts are as follows:

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal year-end	Total
Dividend forecasts for the fiscal year ending June 30, 2027	0.00 yen	9.60 yen	9.60 yen
Actual results for the fiscal year ended June 30, 2026	0.00 yen	9.54 yen	9.54 yen
Actual results for the fiscal year ended June 30, 2025	0.00 yen	5.12 yen	5.12 yen

(Note) Actual results for the fiscal year ended June 30, 2026 are subject to approval at the 17th Annual General Meeting of Shareholders, scheduled to be held on September 29, 2026.

End