

November 6, 2025

Company name: K'S HOLDINGS CORPORATION
Name of representative: Yuji Yoshihara
Representative Director,
President and Chief Executive Officer
(Securities code: 8282; Prime market of the Tokyo Stock Exchange)

Notice Concerning Dividends of Surplus (Interim Dividends) and Revision of Dividend Forecasts (Increase Fiscal Year-End Dividend)

K'S HOLDINGS CORPORATION (the “Company”) hereby announces that it has resolved, pursuant to the Articles of Incorporation, at a meeting of the Board of Directors held on November 6, 2025, to pay dividends of surplus (Interim Dividends) with a record date of September 30, 2025.

Furthermore, the Company hereby announces that it has resolved to submit the matter to the 46th Ordinary General Meeting of Shareholders scheduled for June, 2026, regarding the revision (increase) of dividend forecasts of surplus (fiscal year-end dividend) as of the record date of March 31, 2026, which was announced on May 8, 2025, in light of recent performance trends,

1. Details of Interim Dividends

	Determined amount	Most recent dividend forecast (announced May 8, 2025)	Actual results for the previous fiscal year (ended September 30, 2024)
Record date	September 30, 2025	Same as on the left	September 30, 2024
Dividend per share	22.00 yen	Same as on the left	22.00 yen
Total amount of dividend	3,436 million yen	-	3,682 million yen
Effective date	December 5, 2025	-	December 5, 2024
Source of dividend	Retained earnings	-	Retained earnings

2. Details of Revision to the Fiscal Year-End Dividends Forecast (Increase)

	Dividend per share		
	2nd quarter-end (yen)	Fiscal year-end (yen)	Total (yen)
Previous forecasts	22.00	22.00	44.00
Revised forecasts	-	24.00	46.00
Actual results for the current fiscal year	22.00	-	-
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	22.00	22.00	44.00

3. Reason

The Company has positioned the distribution to shareholders as one of its most important management priorities. Together with undertaking capital investments for the establishment of new stores and management innovations, working to achieve the Company's growth, and strengthening competitiveness, the Company regards allocation of profits to shareholders in accordance with the operating results in principle on a stable basis, as its basic policy on profit sharing.

The interim dividends with a record date of September 30, 2025 are 22 yen per ordinary share, as per our most recent dividend forecast.

The fiscal year-end dividends with a record date of March 31, 2026 are 24 yen per ordinary share, increase by 2 yen per ordinary share from dividend forecasts as announced on May 8, 2025, based on the trend of basic profitability excluding extraordinary losses and the financial condition and considering this fiscal year performance.

The annual dividend for the fiscal year ended March 31, 2026 is total 46 yen.

4. Revision of Shareholder Return Policy

Along with revision of dividend forecasts (Increase), we will revise maintain a minimum annual dividend per share of 46 yen, from maintain a minimum annual dividend per share of 44 yen as indicated within "Medium-term Management Plan 2027" and "Action to Implement Management that is Conscious of Cost of Capital and Stock Price".

Shareholder Return Policy

Target total payout: 80%
Conduct flexible stock buybacks
Target consolidated dividend payout ratio: 40%
Maintain a minimum annual dividend per share of 46 yen throughout "the Medium-term Management Plan 2027"