



February 16, 2026

Company name: ARCS COMPANY, LIMITED
 Name of representative: Kiyoshi Yokoyama, Chairman, CEO
 (Securities code: 9948; TSE Prime Market and SSE)
 Inquiries: Koichi Furukawa, Vice Chairman, CFO
 (Telephone: +81-11-530-1000)

Notice Concerning Dividends of Surplus

ARCS COMPANY, LIMITED (“ARCS”) hereby announces that, at a meeting of the Board of Directors held on February 16, 2026, it was resolved to revise the year-end dividend forecast for the year ending February 28, 2026, to 43 yen per share, an increase of 6 yen from the most recent dividend forecast. As a result, including the interim dividend of 37 yen per share paid on November 6, 2025, the annual dividend will be 80 yen, an increase of 6 yen from the previous dividend forecast of 74 yen announced on April 14, 2025.

ARCS plans to officially resolve the dividend increase upon approval at its 65th Annual General Meeting of Shareholders scheduled to be held on May 26, 2026.

1. Year-end dividend for the fiscal year ending February 28, 2026

	Determined amount	Most recent dividend forecast (Announced on April 14, 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	<u>¥43.00</u>	¥37.00	¥40.00
Total amount of dividends	<u>¥2,291 million*</u>	¥1,971 million*	¥2,159 million
Effective date	May 27, 2026	May 27, 2026	May 28, 2025
Source of dividends	Retained earnings	Retained earnings	Retained earnings

* The total dividend amount of determined amount and the most recent dividend forecast (announced on April 14, 2025), is calculated based on the number of issued shares (excluding treasury shares) as of January 31, 2026.

2. Reason

ARCS group regards the return of profits to shareholders as one of its most important management policies, and its basic policy is to further increase earnings per share and actively distribute results while expanding its operating base and strengthening its corporate structure.

Based on this basic policy and our recent business performance and financial position, we have reviewed the year-

end dividend for the current fiscal year and revised the forecast to 43 yen per share, an increase of 6 yen from the most recent dividend forecast. Combined with the interim dividend of 37 yen already paid, the annual dividend for the current fiscal year will be 80 yen per share, an increase of 6 yen from the previous fiscal year.

(Reference) Breakdown of annual dividend

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Actual results for the current fiscal year (Fiscal year ending February 28, 2026)	¥37.00	¥43.00	¥80.00
Actual results for the previous fiscal year (Fiscal year ended February 28, 2025)	¥34.00	¥40.00	¥74.00