



February 16, 2026

Company name: ARCS COMPANY, LIMITED
Name of representative: Kiyoshi Yokoyama, Chairman, CEO
(Securities code: 9948; TSE Prime
Market and SSE)
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Notice Concerning the Receipt of Special Dividends from Consolidated Subsidiaries

ARCS COMPANY, LIMITED (“ARCS”) hereby announces that it will receive special dividends from three of its consolidated subsidiaries to continue proactively promoting a flexible capital policy. As this corresponds to an event which requires the Company to issue an extraordinary report in accordance with the provisions of Article 24-5, Paragraph 4, of the Financial Instruments and Exchange Act, and Article 19, Paragraph 2, Item 12, of the Cabinet Office Ordinance on Disclosure of Corporate Affairs, etc., ARCS announces the contents thereof as follows.

1. Outline of Dividends

- (1) Amount of dividend: 11,864 million yen
- (2) Expected date of receipt: February 24, 2026

2. Impact on Financial Results

ARCS expects to recognize the above-mentioned dividends as sales in ARCS's nonconsolidated financial results for the fiscal year ending February 28, 2026. The dividends will have no impact on ARCS's consolidated financial results for the fiscal year ending February 28, 2026, as the dividends are from its consolidated subsidiary.