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April 13, 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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### (Amendment to Disclosure Matters) Notice Concerning Dividends of Surplus

ARCS COMPANY, LIMITED (“ARCS”) had previously revised its year-end dividend forecast for the fiscal year ended February 28, 2026, to 43 yen per share, an increase of 6 yen in its “Notice Concerning Dividends of Surplus” issued on February 16, 2026. However, ARCS hereby announces that, at a meeting of the Board of Directors held on April 13, 2026, it was resolved to further increase the year-end dividend forecast for the fiscal year ended February 28, 2026, to 45 yen per share, an additional increase of 2 yen from the previous forecast in light of the recent consolidated financial results and other factors.

The total dividend increase of 8 yen, which includes the revision announced in the “Notice Concerning Dividends of Surplus” issued on February 16, 2026 is subject to approval at the 65th Annual General Meeting of Shareholders of the Company scheduled to be held on May 26, 2026.

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

	Determined amount	Most recent dividend forecast (Announced on February 16, 2026)	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>¥45.00</u>	¥43.00	¥40.00
Total amount of dividends	<u>¥2,397 million*</u>	¥2,291 million*	¥2,159 million
Effective date	May 27, 2026	May 27, 2026	May 28, 2025
Source of dividends	Retained earnings	Retained earnings	Retained earnings

\* Most recent dividend forecast referred to above is from “Notice Concerning Dividends of Surplus” issued on February 16, 2026. The total dividend amount is calculated based on the number of issued shares (excluding treasury shares) as of February 28, 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 45 yen per share, an increase of 8 yen. This includes the dividend increase of 6 yen announced in the “Notice Concerning Dividends of Surplus” issued on February 16, 2026. Combined with the interim dividend of 37 yen already paid, the annual dividend for the current fiscal year will be 82 yen per share, an increase of 8 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 ended February 28, 2026)	¥37.00	¥45.00	¥82.00
Actual results for the previous fiscal year (Fiscal year ended February 28, 2025)	¥34.00	¥40.00	¥74.00