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February 13, 2025

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Dividends of Surplus (Interim Dividend)

SUNNY SIDE UP GROUP Inc. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held on February 13, 2025, to pay dividends of surplus (Interim Dividend) with a record date of December 31, 2024. The details are described below.

1. Details of interim dividend

| | Determined amount | Most recent dividend forecast (Announced on August 13, 2024) | Actual results for the previous fiscal year ended June 30, 2024 |
|---------------------------|-------------------|---|---|
| Record date | December 31, 2024 | Same on the left | December 31, 2023 |
| Dividend per share | ¥7.00 | Same on the left | ¥5.00 |
| Total amount of dividends | ¥104 million | – | ¥74 million |
| Effective date | March 10, 2025 | – | March 11, 2024 |
| Source of dividends | Retained earnings | – | Retained earnings |

2. Reasons

The Company identifies both strengthening medium- to long-term corporate value and returning profits to shareholders through dividend payments as management priorities. Based on a comprehensive consideration of various goals, including strengthening internal reserves to maintain a sound financial structure and the active development of its business, the Company seeks to pay stable dividends in light of the targeted dividend payout ratio of roughly 30% and to provide a return of profits in a flexible manner. In accordance with the above basic policy, the Company has decided to pay an interim dividend of 7.00 yen per share for the first half of the current fiscal year, in line with the latest dividend forecast.

(Reference) Breakdown of annual dividends

| Record date | Dividend per share | | |
|---|--------------------|-----------------|--------|
| | Second quarter-end | Fiscal-year end | Total |
| Dividend forecast | | ¥15.00 | ¥22.00 |
| Actual results for the current fiscal year | ¥7.00 | | |
| Actual results for the previous fiscal year ended June 30, 2024 | ¥5.00 | ¥15.00 | ¥20.00 |