Note: This document has been translated from the Japanese original as submitted to the Tokyo Stock Exchange for reference purposes only. In the event of any discrepancy, the original release in Japanese shall prevail.

August 13, 2025

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Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Dividends of Surplus

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on August 13, 2025, to pay dividends of surplus with a record date of June 30, 2025. This matter will be submitted for discussion and approval at the General Meeting of Shareholders scheduled for September 26, 2025. The details are provided below.

1. Details of 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	June 30, 2025	Same on the left	June 30, 2024
Dividend per share	¥15.00	Same on the left	¥15.00
Total amount of dividends	¥223 million	–	¥223 million
Effective date	September 29, 2025	–	September 26, 2024
Source of dividends	Retained earnings	–	Retained earnings

2. Reasons

The Company's dividend policy aims to achieve a stable distribution of profits. This policy is formulated based on a comprehensive consideration of various factors, which include future business development and the imperative of securing sufficient internal reserves to maintain a sound financial structure, all while targeting a dividend payout ratio of approximately 30%.

For the year-end dividend of the fiscal year ended June 30, 2025, the Company intends to pay ¥15 per share. This decision aligns with its initial forecast and reflects both the established policy and prevailing business performance trends. Combined with the interim dividend of ¥7 per share already distributed, the total annual dividend for this fiscal year amounts to ¥22 per share, representing an increase of ¥2 from the previous fiscal year.

3. Dividend Forecast for the Next Fiscal Year

For reference, the forecast for the fiscal year ending June 30, 2026, projects an annual dividend of ¥24 per share. This comprises an interim dividend of ¥11 per share and a year-end dividend of ¥13 per share, collectively representing an increase of ¥2 from the current fiscal year.

(Reference) Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Fiscal-year end	Total
Dividend forecast for the fiscal year ending June 30, 2026	¥11.00	¥13.00	¥24.00
Actual results for the current fiscal year ended June 30, 2025	¥7.00	¥15.00	¥22.00
Actual results for the previous fiscal year ended June 30, 2024	¥5.00	¥15.00	¥20.00