



April 15, 2025

Company name: PAL GROUP Holdings CO., LTD.

Name of representative: Isamu Matsuo
Chairman and Representative Director
(Securities code: 2726; TSE Prime Market)

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Notice Concerning Dividends of Surplus

PAL GROUP Holdings CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today, to pay dividends of surplus with a record date of February 28, 2025. The details are described below.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on January 14, 2025)	Actual results for the previous fiscal year (Fiscal year ended February 29, 2024)
Record date	February 28, 2025	Same as on the left	February 29, 2024
Dividend per share	¥60	¥60	¥50
Total amount of dividends	¥5,209 million	—	¥4,341 million
Effective date	May 29, 2025	—	May 30, 2024
Source of dividends	Retained earnings	—	Retained earnings

(Note) Breakdown of dividends for the fiscal year ended February 29, 2024: Ordinary dividend ¥50

(Note) Breakdown of dividends for the fiscal year ended February 28, 2025: Ordinary dividend ¥60

2. Reason

The Company's basic policy is to return profits to shareholders by continuing to pay stable dividends while taking into account factors such as financial conditions and business performance. As announced in the “Consolidated Financial Results for the Fiscal Year Ended February 28, 2025 [Japanese GAAP]” released on April 8, 2025, profit attributable to owners of parent for the current fiscal year decreased due to the posting of extraordinary losses associated with the payment of a special retirement payment to the founder, etc., but in acknowledgement of the support of our shareholders, we have decided to increase the dividend per share at the end of the current fiscal year by ¥10 from ¥50 in the previous fiscal year to ¥60.

The year-end dividend will be proposed at the 53rd Ordinary General Meeting of Shareholders to be held on May 28, 2025.