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April 14, 2025

Company name: ARCS COMPANY,LIMITED  
 Name of representative: Chairman, CEO Kiyoshi Yokoyama  
 (Securities code: 9948; TSE Prime Market and SSE)  
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### (Change to Disclosure Matters) Notice Concerning Dividends of Surplus (Dividend Increase)

ARCS COMPANY,LIMITED (hereinafter the “Company”) announced in "Notice Concerning Change to Dividend Policy and Dividends of Surplus (Dividend Increase)" dated January 8, 2025 that the year-end dividend per share for the fiscal year ended February 28, 2025 would be ¥38, an increase of ¥4. Based on the consolidated financial results for the fiscal year ended February 28, 2025, however, the Company has resolved, at a meeting of the Board of Directors held today, to pay a year-end dividend of ¥40 per share, an additional increase of ¥2 (an increase of ¥6 in total, including the ¥4 increase announced on January 8, 2025), as follows.

The Company plans to officially resolve the ¥6 increase in year-end dividend per share for the fiscal year ended February 28, 2025, including the increase announced in "Notice Concerning Change to Dividend Policy and Dividends of Surplus (Dividend Increase)" dated January 8, 2025, after receiving approval at the 64th Annual General Meeting of Shareholders of the Company to be held on May 27, 2025.

#### 1. Year-end dividend for the fiscal year ended February 28, 2025

	Proposed dividend increase (After change)	Proposed dividend increase (Before change)	Actual results for the previous fiscal year (Fiscal year ended February 29, 2024)
Record date	February 28, 2025	February 28, 2025	February 29, 2024
Dividend per share	<u>¥40.00</u>	¥38.00	¥39.00
Total amount of dividends	<u>¥2,159 million</u>	¥2,051 million	¥2,105 million
Effective date	May 28, 2025	May 28, 2025	May 29, 2024
Source of dividends	Retained earnings	Retained earnings	Retained earnings

\* The proposed dividend increase (before change) refers to "Notice of Change in Dividend Policy and Dividends of Surplus (Dividend Increase)" dated January 8, 2025. However, the total amount of dividends is calculated based on the number of issued shares (excluding treasury shares at the end of the fiscal year ended February 2025).

## 2. Reason

The Company's 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 per share for the current fiscal year and decided to increase it by ¥2, in addition to the ¥4 increase announced on January 8, 2025, to ¥40 per share, an increase of ¥6 per share. Combined with the interim dividend of ¥34 per share already paid, the annual dividend for the current fiscal year will be 74 yen per share, an increase of 6 yen per share from the previous fiscal year.

### (Reference) Breakdown of annual dividend

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal-year end	Total
Actual results for the current fiscal year (Fiscal year ended February 28, 2025)	¥34.00	¥40.00	¥74.00
Actual results for the previous fiscal year (Fiscal year ended February 29, 2024)	¥29.00	¥39.00	¥68.00