July 10, 2026

Company name: KOSHIDAKA HOLDINGS Co., LTD.

Name of representative: Hiroshi Koshidaka, Representative Director & President

(Securities code: 2157: TSE Prime Market)

Inquiries: Yoshihito Doi, Senior Managing Director, In charge of Corporate Finance

(Telephone: +81-570-666-425)

Notice Concerning Revision to Dividend Forecasts for the Fiscal Year Ending August, 2026 (57th Fiscal Year)

KOSHIDAKA HOLDINGS Co., Ltd. (the "Company") hereby announces that, it has decided, at a meeting of the Board of Directors held on July 10, 2026, to revise its per-share dividend forecasts as described below.

1. Reason for revision to dividend forecasts

The Company has been pursuing its medium-term management vision, "Entertainment as Infrastructure" (EIP: Entertainment Infrastructure Plan), under which we have long advocated for delivering PERs (Private Entertainment Rooms) to every corner of Japan through continued aggressive new store openings and the diversification of our services, and set the next fiscal year ending August 2027 as the period to accomplish this medium-term management vision. We have positioned the period from the fiscal year ending August 2025 to the fiscal year ending August 2027 as the final phase to complete this vision (the "EIP Final Stage"). Among target management indicators upon achieving this vision, the Company has set a dividend payout ratio of 35.0% or higher.

Toward achieving this management indicator, the Company has decided to set the year-end dividend for the current fiscal year ending August 31, 2026, at 15 yen per share, which will be submitted for approval at the Ordinary General Meeting of Shareholders scheduled to be held in late November 2026.

As a result, the total annual dividend for the fiscal year ending August 2026 is expected to be 28 yen per share, including the interim dividend of 13 yen, with the dividend payout ratio projected to be approximately 27% to 36%. Regarding the dividend policy from the next fiscal year onward, the Company will make decisions taking the achievement of this management indicator as well as referencing to the TSE Prime Market figures into account.

In addition, the Company has decided to revise its shareholder benefit program at the same Board of Directors' meeting, the program which currently distributes benefit coupons to shareholders at the end of the fiscal year, to that also distributes the same number of coupons to shareholders at the end of the second quarter. Please refer for further details to the release disclosed separately today.

2. Details of revision

	Annual dividends		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts (April 10, 2026)	—	１３yen	２６yen
Revised forecasts	—	１５yen	２８yen
Actual results for the current fiscal year	１３yen	—	—
Actual results for the previous fiscal year (Fiscal year ended August, 2025)	１２yen	１２yen	２４yen