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May 13, 2026

Company name: SUNNY SIDE UP GROUP Inc.
Listing: Tokyo Stock Exchange
Securities code: 2180
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Notice Concerning Revision to Year-End Dividend Forecast (No Dividend Payment) for the Fiscal Year Ending June 30, 2026

SUNNY SIDE UP GROUP Inc. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 13, 2026, to revise its dividend forecast for the fiscal year ending June 30, 2026, and not pay a year-end dividend, subject to the successful completion of the tender offer (the "Tender Offer") for the common shares, etc. of the Company by Akatsuki Inc. (the "Tender Offeror") , as described in the "Notice Concerning Expression of Opinion in Support of and Recommendation to Tender in the Tender Offer for the Company's Shares, etc. by Akatsuki Inc. for Business Integration" separately announced today (the "Company's Press Release on Expression of Opinion"). Details are as follows.

1. Revision to Year-End Dividend Forecast

Revision to year-end dividend forecast for the fiscal year ending June 30, 2026

Record date	Dividend per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecast		¥15.00	¥26.00
Revised forecasts		¥0.00	¥11.00
Actual results for the current fiscal year	¥11.00		
Actual results for the previous fiscal year ended June 30, 2025	¥7.00	¥15.00	¥22.00

2. Reasons for Revision

At the meeting of the Board of Directors held today, the Company resolved to express an opinion in support of the Tender Offer and to recommend that its shareholders tender their shares in the Tender Offer. The aforementioned resolution of the Board of Directors was made on the assumption that the Tender Offeror intends to make the Company a wholly owned subsidiary through the Tender Offer and a subsequent series of procedures, and that the common shares of the Company are scheduled to be delisted. For details, please refer to the Company's Press Release on Expression of Opinion.

The Company's basic policy has been to provide stable profit distribution with a target dividend payout ratio of approximately 30% in accordance with business performance, while comprehensively taking into account the securing of retained earnings necessary for future business development and the maintenance of a sound financial position. However, the purchase price per share of the Company's common shares in the Tender Offer has been comprehensively judged and determined on the assumption that no year-end dividend with a record date of June 30, 2026, will be paid. Accordingly, at the meeting of the Board of Directors held today, the Company resolved to revise its dividend forecast for the fiscal year ending June 30, 2026, and not to pay a year-end dividend.