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## Cash Dividend with Currency Option Announcement for Equity Issuer

| | |
|---|---|
| Issuer name | NIRAKU GC HOLDINGS, INC. |
| Stock code | 01245 |
| Multi-counter stock code and currency | Not applicable |
| Other related stock code(s) and name(s) | Not applicable |
| Title of announcement | Final dividend for the year ended 31 March 2026 |
| Announcement date | 26 May 2026 |
| Status | New announcement |

### Information relating to the dividend

| | |
|---|---|
| Dividend type | Final |
| Dividend nature | Ordinary |
| For the financial year end | 31 March 2026 |
| Reporting period end for the dividend declared | 31 March 2026 |
| Dividend declared | JPY 0.24 per share |
| Date of shareholders' approval | Not applicable |

### Information relating to Hong Kong share register

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|---|---|
| Default currency and amount in which the dividend will be paid | HKD 0.012 per share |
| Exchange rate | JPY 1 : HKD 0.0493 |
| Amount in which the dividend will be paid in alternative currency 1 | JPY 0.24 per share |
| Exchange rate for alternative currency 1 | JPY 1 : JPY 1 |
| Partial election of currency option | No |
| Closing date and time for option election | To be announced |
| Ex-dividend date | 11 June 2026 |
| Latest time to lodge transfer documents for registration with share registrar for determining entitlement to the dividend | 12 June 2026 16:30 |
| Book close period | Not applicable |
| Record date | 12 June 2026 |
| Payment date | 15 July 2026 |
| Share registrar and its address | Computershare Hong Kong Investor Services Limited<br>Shops 1712-1716, 17th Floor, Hopewell Centre<br>183 Queen’s Road East |

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|---|---|
| | Wan Chai<br><br>Hong Kong |
| **Information relating to withholding tax** | |
| Details of withholding tax applied to the dividend declared | Please refer to the announcement of the Company dated 26 May 2026 for detailed information of withholding tax applied to (1) Hong Kong resident CCASS beneficial owners; (2) Japanese resident CCASS beneficial owners; and (3) CCASS beneficial owners other than Japanese or Hong Kong residents. |

| Type of shareholders | Tax rate | Other relevant information (if any) |
|---|---|---|
| Individual shareholder who is a resident in Japan and interested in less than 3% of total number of issued shares | 20.315% | Shareholder holding the shares in his/her own name and outside CCASS |
| Individual shareholder who is a resident in Japan and interested in 3% or more of total number of issued shares | 20.42% | Shareholder holding the shares in his/her own name and outside CCASS |
| Corporate shareholder who is a company incorporated in Japan | 15.315% | Shareholder holding the shares in his/her own name and outside CCASS |
| Individual shareholder who is not a resident in Japan and interested in less than 3% of total number of issued shares | 15.315% | Shareholder holding the shares in his/her own name and outside CCASS |
| Individual shareholder who is not a resident in Japan and interested in 3% or more of total number of issued shares | 20.42% | Shareholder holding the shares in his/her own name and outside CCASS |
| Corporate shareholder who is not a company incorporated in Japan | 15.315% | Shareholder holding the shares in his/her own name and outside CCASS |

| | |
|---|---|
| **Information relating to listed warrants / convertible securities issued by the issuer** | |
| Details of listed warrants / convertible securities issued by the issuer | Not applicable |

**Other information**

Shareholders entitled to receive the Final Dividend from the Company (other than CCASS Beneficial Owners) will have the option of electing to receive the Final Dividend in either Japanese yen or Hong Kong dollars.

**Directors of the issuer**

As at the date of this announcement, the executive directors of the Company are Hisanori TANIGUCHI and Masataka WATANABE; the non-executive directors of the Company are Hiroshi BANNAI and Hidenori MOROTA; and the independent non-executive directors of the Company are Michio MINAKATA, Yoshihiro KOIZUMI, Kuraji KUTSUWATA, Akihito TANAKA and Reiko HACHISUKA.