Disclaimer	
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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	Interim dividend for the six months ended 30 September 2026 (Revised)
Announcement date	25 November 2026
Status	Update to previous announcement
Reason for the update / change	Correction on dividend type
Information relating to the dividend	
Dividend type	Interim (Semi-annual)
Dividend nature	Ordinary
For the financial year end	31 March 2027
Reporting period end for the dividend declared	30 September 2026
Dividend declared	JPY 0.22 per share
Date of shareholders' approval	Not applicable
Information relating to Hong Kong register of holders	
Default currency and amount in which the dividend will be paid	HKD 0.011 per share
Exchange rate	JPY 1 : HKD 0.0492
Amount in which the dividend will be paid in alternative currency 1	JPY 0.22 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	08 December 2026
Latest time to lodge transfers of securities for determining entitlement to the dividend	09 December 2026 16:30
Book close period	Not applicable
Record date	09 December 2026
Payment date	11 January 2027
Registrar and its address	Computershare Hong Kong Investor Services Limited
	Shops 1712-1716, 17th Floor, Hopewell Centre

	183 Queen's Road East Wan Chai 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 25 November 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 Interim Dividend from the Company (other than CCASS Beneficial Owners) will have the option of electing to receive the Interim 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.	