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June 13, 2025

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 (Securities code: 3843; Prime Market)
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Notice of Dividends from Surplus for the Fiscal Year Ending April 30, 2025 (Year-End) and Dividend Forecast for the Fiscal Year Ending April 30, 2026

We hereby announce that our Board of Directors has resolved at a meeting held on June 13, 2025, to distribute dividends from surplus with a record date of April 30, 2025, as well as the dividend forecast for the fiscal year ending April 30, 2026, as described below.

1. Dividend of Surplus for the Fiscal Year Ending April 30, 2025

① Details of Dividend

	Determined amount	Most recent dividend forecast (Announced on July 24, 2024)	Actual results for the previous fiscal year (Fiscal year ended April 30, 2024)
Record date	April 30, 2025	Same as on the left	April 30, 2024
Dividend per share	30.00 yen	Same as on the left	27.00 yen
Total amount of dividends	653 million yen	-	539 million yen
Effective date	July 10, 2025	-	July 11, 2024
Source of dividends	Retained earnings	-	Retained earnings

② Reason

In the fiscal year ending April 2025, based on the medium-term management plan "SiLK VISION 2027" ("SV2027"), which was announced on July 24, 2024, the Company entered into a capital and business alliance with SoftBank Corp. to expand its web3 platform and procure competitive lines, with the aim of achieving continuous business growth. GIGA PRIZE Co.,Ltd. (hereinafter "Gigaprise") as a wholly owned subsidiary (voting rights) in accordance with the "SiLK Investment Policy.

And we have decided to pay a year-end dividend of 30.00 yen per share (an increase of 3.00 yen from the

previous year's actual dividend) in accordance with the dividend policy (year-end dividend of 30.00 yen per share for the fiscal year ending April 30, 2025) set forth at the time of the SV2027 announcement.

2. Dividend Forecast for the Fiscal Year Ending April 2026

① Details of Dividend Forecast

Record Date	Dividend per share		
	End of 2nd quarter	End of term	Total
Fiscal year ended April 30, 2026 (forecast)	0.00 yen	41.00 yen	41.00 yen
Fiscal year ended April 30, 2025 (actual)	0.00 yen	30.00 yen	30.00 yen
Fiscal year ended April 2024 (actual)	0.00 yen	27.00 yen	27.00 yen

② Reason

For the fiscal year ending April 30, 2026, we forecast net income attributable to owners of the parent to be 3,500 million yen (a 27.3% increase from the previous fiscal year), and earnings per share (EPS) to be 160.69 yen. This projection reflects the incorporation of net income previously attributable to non-controlling interests of GIGA PRIZE, which has become a wholly owned subsidiary (based on voting rights), as well as an increase in net income driven by business growth.

Based on the above, the year-end dividend forecast for the fiscal year ending April 30, 2026, is set at 41.00 yen per share (with a dividend payout ratio of 25.5%), in accordance with the dividend policy announced in SV2027, which states that the greater of a 25% total return ratio or 30.00 yen per share will be applied.

Although net income attributable to owners of the parent for the fiscal year ended April 30, 2025, amounted to 2,748 million yen, this includes a one-time gain of 473 million yen resulting from a temporary decrease in tax expenses associated with the full acquisition (voting rights basis) of GIGA PRIZE. Excluding this one-time factor, net income attributable to owners of the parent was 2,274 million yen, and EPS was 112.39 yen. Accordingly, the forecast reflects a significant increase in profit, leading to a higher expected dividend.