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June 15, 2026

To whom it may concern:

Company name Needs Well Inc.
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 (Stock code: 3992, Tokyo Stock Exchange Prime Market)
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Notice Regarding Upward Revision to Dividend Forecast

Dividend Increased by 2 yen in Celebration of the Company's 40th Anniversary and in Support of "ValueCreation700"

Needs Well Inc. (the "Company") hereby announces that its Board of Directors has resolved today to revise its dividend forecast for the fiscal year ending September 30, 2026 (October 1, 2025 to September 30, 2026), as detailed below.

1. Revision in figures of the dividend forecast for the fiscal year ending September 30, 2026 (October 1, 2025 to September 30, 2026)

| | Dividends per share | | |
|---|---------------------|-----------------|------------|
| | Second quarter-end | Fiscal year-end | Total |
| Previous forecast(November 11, 2025) | | 12.00 yen | 12.00 yen |
| Revised forecast | | 14.00 yen* | 14.00 yen* |
| Results for the current fiscal year | 0.00 yen | | |
| (Reference) Results for the previous fiscal year ended September 30, 2025 | 0.00 yen | 12.00 yen | 12.00 yen |

*Consisting of an ordinary dividend of 12.00 yen and a commemorative dividend of 2.00 yen for the Company's 40th anniversary.

2. Reasons for revision to the dividend forecast

The Company regards the return of profits to shareholders as one of its most important management priorities. Our basic policy is to maintain stable dividend payments while securing the internal reserves necessary for future business development and the strengthening of our management foundation.

The Company is currently pursuing further growth through business expansion and the enhancement of corporate value under the ValueCreationProject established last year. ValueCreation700, a core initiative of the Project, is not merely a stock price target, but a management objective aimed at achieving sustainable growth and enhancing corporate value. It is also positioned as one of the Company's key initiatives for continuously meeting the listing maintenance criteria of the Tokyo Stock Exchange Prime Market.

As the Company celebrates its 40th anniversary, we would like to express our sincere gratitude to our shareholders for their continued support. At the same time, in order to demonstrate management's strong determination to achieve the goals of ValueCreation700, we have decided to revise the year-end dividend forecast for the fiscal year ending September 30, 2026, and implement a 40th-anniversary commemorative dividend of 2.00 yen per share.

As a result, the projected annual dividend for the fiscal year ending September 30, 2026, will be 14.00 yen per share.

The Company does not regard this dividend increase as a temporary measure or a one-time initiative solely associated with its anniversary. In addition to enhancing shareholder returns at this significant milestone of our 40th anniversary, the increase reflects our belief that the Company can continue to achieve sustainable growth. This belief is based on the expansion of our business leveraging our high proportion of direct end-user customers, the strengthening of a stable earnings base through the promotion of recurring-revenue businesses, and improvements in productivity and profitability through initiatives such as AI-driven development. Furthermore, it demonstrates our commitment to further advancing ValueCreation700 and to maintaining and enhancing the level of shareholder returns.

The Company recognizes the ValueCreationProject as an important management priority. In order to continuously satisfy the Prime Market listing maintenance criteria and further enhance corporate value, management will devote its utmost efforts to accelerating business growth, improving productivity, strengthening profitability, and enhancing investor relations activities in order to meet the expectations of our shareholders.

[About ValueCreationProject and ValueCreation700]

ValueCreationProject is the Company's initiative to address key management challenges aimed at achieving sustainable growth and enhancing corporate value. Through business growth, talent development, productivity improvement, enhancement of capital efficiency, and strengthened engagement with the capital markets, the Company seeks to increase its corporate value over the medium to long term.

ValueCreation700 is a corporate value enhancement program positioned as a core initiative of ValueCreationProject. "700" is not merely a stock price target; rather, it is a management objective aimed at enhancing corporate value through business growth, investment in human capital, productivity improvement, and the enhancement of capital efficiency. In addition, the enhancement of shareholder returns is promoted as an important component of this initiative.

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