

*Translation: Please note that the following purports to be an accurate and complete translation of the original Japanese version prepared for the convenience of investors. However, in the case of any discrepancy between the translation and the Japanese original, the latter shall prevail.*



December 16, 2024

For Immediate Release

Corporate Name PARK24 CO., LTD.  
Securities Code 4666, Prime Market of TSE (Ticker Symbol: PKCOY)  
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President and Representative Director  
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## Notice Regarding Dividends of Surplus and Reversal of General Reserve

PARK24 CO., LTD. (“the Company”) announces that a meeting of the Board of Directors held on December 16, 2024 has resolved to pay dividends of surplus with October 31, 2024 as the record date and reverse general reserve. The Company will submit this matter to the 40th Ordinary General Shareholders Meeting to be held on January 30, 2025.

### 1. Dividends of surplus

#### (1) Outline of dividends

	Decided amount	Most recent dividend forecast (Announced on December 14, 2023)	Dividends paid for the previous fiscal year (Year ended October 31, 2023)
Record date	October 31, 2024	Same as left	October 31, 2023
Dividend per share	5.0 yen	Same as left	0.0 yen
Total dividend payments	852 million yen	—	—
Effective date	January 31, 2025	—	—
Dividend resource	Retained earnings	—	—

#### (2) Reason

The Company places primary emphasis on improving corporate value through earnings growth. While taking into account the internal reserve needed as an investment fund for sustained growth, the Company makes it a basic policy to stably and consistently return profits to shareholders using surplus retained earnings mainly through dividend payment. The Company recognizes that ensuring financial soundness is a key management issue. It plans to pay a dividend of 5.0 yen per share with October 31, 2024 as the record date, the same amount as the most recent dividend forecast.

\*For reference: Breakdown of annual dividend

Record date	Dividend per share		
	End of Q2	End of term	Annual
Dividends paid for the current fiscal year (Year ended October 31, 2024)	0.0 yen	5.0 yen	5.0 yen
Dividends paid for the previous fiscal year (Year ended October 31, 2023)	0.0 yen	0.0 yen	0.0 yen

2. Reversal of general reserve

(1) The item of surplus to be reduced and its amount

General reserve: 19,592 million yen

(2) The item of surplus to be increased and its amount

Retained earnings brought forward: 19,592 million yen

(3) Purpose

The purpose of the reversal of general reserve is to enable the prompt payment of dividends.

(4) Effective date

The reversal of general reserve will take effect by resolution of the 40th Ordinary General Shareholders Meeting scheduled to be held on January 30, 2025.

(5) Impact on financial results

As the subject matter is considered an accounting transfer within the net assets section, the Company's net assets will remain unchanged. Consequently, it will not affect the Company's profitability.

End