

September 24, 2025

Company name: **Paramount Bed Holdings Co., Ltd.**
 Representative: Tomohiko Kimura, President and Chief Executive Officer
 (Securities code: 7817 TSE Prime)
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**Notice Regarding Revision of Dividend Forecast (No Dividends) for the Fiscal Year Ending
March 2026 and Abolition of Shareholder Benefit Plan**

Paramount Bed Holdings Co., Ltd. (the “Company”) hereby announces as follows that at a meeting of the Company’s Board of Directors held today, the Company resolved to revise its dividend forecast for the fiscal year ending March 2026 that was announced on May 14, 2025 and not pay any interim dividends for the fiscal year ending March 2026, and, subject to the successful completion of the tender offer (the “Tender Offer”) by TMKR Co., Ltd. (the “Offeror”) for the common shares of the Company (the “Company Shares”) described in the separate press release published today, titled “Notice Regarding the Implementation of MBO and Recommendation for Tendering” (“Company Expression of Opinion Press Release”), not pay any year-end dividends for the fiscal year ending March 2026. The Company also resolved, subject to the successful completion of the Tender Offer, to abolish the shareholder benefit plan starting in the fiscal year ending March 2026.

1. Revision of the Dividend Forecast

Details of the revision

Reference date	Annual dividends (yen)		
	2Q-end	Year-end	Total
Previous forecast (announced May 14, 2025)	62.00	63.00	125.00
Revised forecast	0.00	0.00	0.00
Current fiscal year dividends			
(For reference) Previous fiscal year dividends	48.00	49.00	97.00

Reasons for the revision

At the meeting of the Company’s Board of Directors held today, the Company resolved to express an opinion in support of the Tender Offer and to recommend that the Company’s shareholders tender their shares in the Tender Offer.

This resolution of the Board of Directors was made on the assumption that the Company Shares are expected to be delisted through the Tender Offer and subsequent series of procedures. For details, please refer to the Company Expression of Opinion Press Release.

The Company has been increasing internal reserves to reinforce its financial health in anticipation of future rapid

changes in the business environment and has been strengthening business investments with the aim of continuously enhancing corporate value, while our basic policy has been to determine our dividend amounts under a shareholder return approach that also enables our shareholders to enjoy the benefits from the Company's growth. However, according to the Offeror, the tender price in the Tender Offer was comprehensively determined and decided on the assumption that the Company will not pay any interim dividends having a record date of September 30, 2025 or any year-end dividends having a record date of March 31, 2026. For this reason, at the Board of Directors meeting held today, the Company resolved to revise its dividend forecast for the fiscal year ending March 2026 that was announced on May 14, 2025 and not pay interim dividends having a record date of September 30, 2025, and subject to the successful completion of the Tender Offer, not pay year-end dividends having a record date of March 31, 2026.

2. Abolition of the shareholder benefit plan

At the meeting of the Company's Board of Directors held today, the Company resolved, subject to the successful completion of the Tender Offer, to abolish the shareholder benefit plan starting with the shareholder benefits for the fiscal year ending March 2026, which are for shareholders eligible for shareholder benefits as of March 31, 2026. Accordingly, upon the successful completion of the Tender Offer, the Company's shareholder benefit plan will be abolished after the distribution of shareholder benefits for the fiscal year ended March 2025, which were for shareholders eligible for shareholder benefits as of March 31, 2025.

Please note that even if the Company's shareholder benefit plan is abolished, shareholder benefit coupons that have been already issued can be used until their expiration dates.

End