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May 22, 2026

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Director and President
(Securities code: 212A ; TSE Prime/NSE Premier)
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Notice of Distribution of Surplus (Interim Dividend)

We hereby announce that our Board of Directors has resolved today to pay a dividend of surplus (interim dividend) with a record date of April 30, 2026, as detailed below.

1. Details of Dividends

	Determined amount	Dividend forecast (Announced on Dec 12, 2025)	Actual of previous period (FY Oct 2025)
Record date	April 30, 2026	Same as left	April 30, 2025
Dividend Per Share	26 yen	Same as left	0 yen
Totals amount of dividends	434 million yen	—	—
Effective date	July 6, 2026	—	—
Dividend resource	Retained earnings	—	—

2. Reasons for Dividend

We recognize the return of profits to shareholders as one of our key management priorities. Our basic policy is to continuously pay stable dividends linked to our financial performance, targeting a dividend payout ratio of approximately 30%. For the interim dividend for the fiscal year ending October 31, 2026, we have decided to pay 26.00 yen per share (comprising an ordinary dividend of 20.00 yen and a commemorative dividend of 6.00 yen), as in the most recent dividend forecast."

Furthermore, the annual dividend, including the forecasted year-end dividend, is expected to be 46.00 yen per share.

(Reference) Breakdown of Annual Dividend

Record date	Dividend Per Share		
	End of Q2	Year-end	Annual
Current period (FY Oct 2026)	26 yen	20 yen (forecast)	46 yen (forecast)
Previous period (FY Oct 2025)	0 yen	25 yen	25 yen