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February 13, 2026



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Notice of Year-end Dividends and Dividend Forecast for the Next Fiscal Year

NJS Co., Ltd (the “Company”) hereby announces that our Board of Directors, at a meeting held today, resolved to pay dividends from surplus with a record date of December 31, 2025, as well as the dividend forecast for the next fiscal year, as described below.

The Company plans to propose the dividend for the fiscal year ending December 31, 2025 at the 76th Annual General Meeting of Shareholders to be held on March 27, 2026.

1. Year-end dividend for the fiscal year ending December 31, 2025

1) Details of dividend

	Determined amount	Most recent dividend forecast (Oct. 28, 2025)	Actual results for the previous fiscal year (FY2024)
Record date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per share	¥55	¥55	¥50
Total amount of dividends	¥525 million	—	¥478 million
Effective date	March 30, 2026	—	March 26, 2025
Source of dividends	Retained earnings	—	Retained earnings

2) Reason

For the fiscal year ended December 2025, the Company achieved record-high levels for the fourth consecutive year since its founding in consolidated work orders received, consolidated net sales, consolidated operating profit, and profit attributed to owners of parent.

Based on these strong operating and financial results, the Company intends to submit a proposal to the Annual General Meeting of Shareholders to declare a year-end dividend of ¥55 per share, an increase of ¥5 per share from the prior fiscal year. Consequently, the total annual dividend per share, including the interim dividend, is expected to be ¥105, reflecting a year-over-year increase of ¥10 per share.

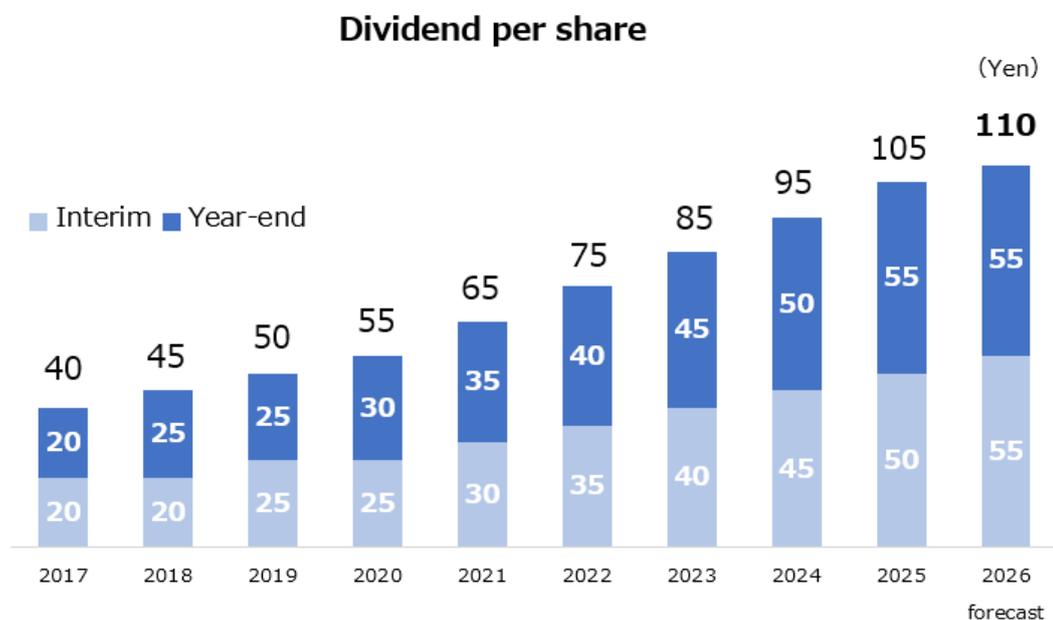
2. Dividend Forecast for the fiscal year ending December 31, 2026

For the fiscal year ended December 2026, after taking into consideration the Company's earnings outlook, historical dividend track record, and dividend payout ratio, and with the objective of providing stable and sustainable long-term returns to shareholders, the Company has decided to declare an annual dividend of ¥110 per share, representing an increase of ¥5 per share, including an interim dividend of ¥55 per share.

As a result, this marks the Company's ninth consecutive annual dividend increase since the fiscal year ended December 2017.

(Reference) Breakdown of annual dividends

	Dividend per share		
	Interim	Year-end	Total
Forecast (Fiscal year ending December 31, 2026)	¥55	¥55	¥110
Current fiscal year (Fiscal year ended December 31, 2025)	¥50	¥55	¥105



Note: The figures for the current fiscal year (ending December 31, 2025) are based on the assumption that the proposal for dividends from surplus is approved as proposed at the 76th Annual General Meeting of Shareholders.