



September 10, 2026

Name of Company: NEXON Co., Ltd.
Representative: Junghun Lee, Representative Director,
President and Chief Executive Officer
(Stock Code: 3659, TSE Prime Market)
Contact: Shiro Uemura, Representative Director and
Chief Financial Officer
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Notice of Provisional Accounting and Dividend of Surplus (Special Dividend), and
Setting of the Record Date for the Dividend of Surplus (Special Dividend)

NEXON Co., Ltd. (“Nexon”) announced that its Board of Directors has today decided to pay a dividend of surplus (special dividend) with a record date of September 30, 2026, and approved the setting of the record date for such dividend.

In addition, to secure the distributable amount in connection with this dividend of surplus, we have prepared provisional financial statements (provisional accounting) with June 30, 2026, as the provisional account closing date.

1. Details of the dividend of surplus (special dividend)

Record date	September 30, 2026
Dividend per share	¥415.00
Total dividend amount	¥324,001 million (provisional)
Effective date	November 25, 2026
Source of dividends	Retained earnings

(*) The total dividend amount (provisional) is calculated based on the total number of shares outstanding as of August 31, 2026, excluding treasury shares.

2. Setting of the record date for the dividend of surplus (special dividend)

To determine the shareholders eligible to receive this dividend of surplus, the record date has been set as follows. Shareholders listed or recorded in the final shareholder register as of that date shall be deemed eligible to receive the dividend.

- (1) Record date: Wednesday, September 30, 2026
(2) Announcement date: Thursday, September 10, 2026
(3) Method of public notice: Electronic notification
(On Nexon website: <https://www.nexon.co.jp/ir/kokoku>)

3. Provisional accounting

- (1) Provisional account closing date: June 30, 2026
- (2) Summary of the provisional financial statements (non-consolidated)

	Accounting item	Amount
As of June 30, 2026	Total assets	¥584,429 million
	Total net assets	¥579,666 million
	Retained earnings	¥466,000 million
From January 1, 2026 to June 30, 2026	Sales	¥2,699 million
	Operating loss	¥2,131 million
	Ordinary profit	¥366,801 million
	Profit for the provisional period	¥346,205 million

4. Reason for the dividend of surplus (special dividend)

Nexon recognizes that the return of profits to shareholders is an important management issue. We have sincerely taken to heart the feedback received through ongoing dialogue with shareholders and investors calling for improvement in capital efficiency and have carefully considered specific measures for it.

We maintain an extremely stable and highly profitable business based on a strong game portfolio centered on our flagship franchises, which gives us ample financial flexibility to enhance shareholder returns while securing the investment capital necessary for future business growth and sufficient liquidity on hand.

Given our strong financial foundation, we have determined that, with a view to further improving capital efficiency, the best course of action is to return a portion of our accumulated surplus funds directly to our shareholders. This dividend of surplus represents a one-time measure to reduce our accumulated surplus funds and will not impair our ability to invest in future growth.

Going forward, our shareholder returns will be based on stable and consistent dividend payments and flexible share buybacks; however, should excess funds accumulate again in the future, we will consider additional shareholder returns after comprehensively evaluating the business environment at that time. We will strive to expand shareholder returns while maintaining financial soundness and striking an optimal balance with investments aimed at business growth.