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Company name: NIPPON FINE CHEMICAL CO., LTD.
Name of representative: Hiroshi Yano
President and CEO
(Securities code: 4362; Prime Market of TSE)
Inquiries: Yasushi Takata
General Affairs Department
(Telephone: +81-6-6231-4781)

Notice concerning Changes and Enhancements of Shareholder Benefit Program

NIPPON FINE CHEMICAL CO., LTD. (the “Company”) hereby announces that it has decided to partially change and enhance its shareholder benefit program. The details are described below.

1. Reason for changes to shareholder benefit program

We have been operating a shareholder benefit program to express our appreciation for the continued support of our shareholders and to help deepen understanding of the Group’s businesses and products. In light of changes in the environment surrounding the Company and after revisiting our approach to shareholder returns, we have decided to partially change and enhance the shareholder benefit program with the aim of encouraging more shareholders to hold our shares over the medium to long term.

2. Details of changes and enhancements of shareholder benefit program

(1) Current shareholder benefit program

| Number of shares held | Details of benefits |
|-----------------------|--|
| 1,000 shares or more | Assortment of NIPPON FINE CHEMICAL Group products worth <u>7,000 yen</u> . |

(2) Shareholder benefit program after change

| Number of shares held | Details of benefits | |
|--|---|--|
| | Holding period <u>less than 3 years</u> | Holding period of <u>3 years or more</u> |
| 100 shares or more, less than 500 shares | — | Assortment of NIPPON FINE CHEMICAL Group products worth <u>3,000 yen</u> . |

| | | |
|--|--|--|
| 500 shares or more, less than 1,000 shares | Assortment of NIPPON FINE CHEMICAL Group products worth <u>3,000 yen.</u> | Assortment of NIPPON FINE CHEMICAL Group products worth <u>4,000 yen.</u> |
| 1,000 shares or more | Assortment of NIPPON FINE CHEMICAL Group products worth <u>7,000 yen.</u> Alternatively, select one item from the gift catalog using points worth <u>5,000 yen.</u> | Assortment of NIPPON FINE CHEMICAL Group products worth <u>8,000 yen.</u> Alternatively, select one item from the gift catalog using points worth <u>6,000 yen.</u> |

Notes:

- 1 . The shareholder benefit is provided once a year to shareholders recorded in the shareholders' register as of the end of March each year.
- 2 . "Continuous holding period of 3 years or longer" means being listed or recorded on the shareholders' register under the same shareholder number as of the end of March and the end of September of each year for 7 consecutive times, provided that the prescribed number of shares is held as of each record date. The holding period is determined by counting backward from the most recent record date.

3 . Change date

The new shareholder benefit program will first apply to shareholders who are listed or recorded in the Company's shareholders' register as of the end of March 2026. The continuous holding period under the new program will be determined by counting backward from the end of March 2026.