

**Note: Niterra Co., Ltd. provides this translation for reference and convenience purposes only. In the event of any discrepancy between this translation and the Japanese original, the latter shall prevail.**

March 23, 2026

Company Name : Niterra Co., Ltd.  
Name of representative: Takeshi Kawai,  
Representative Director, President  
Securities Code : 5334  
Markets: TSE Prime Market, NSE Premier Market  
Contact : Tomoyuki Kamohara, General Manager  
Business Management Dept.

### Notice regarding revised financial and dividend forecasts

Niterra Co., Ltd. hereby announces the following revisions to the financial forecast previously announced on April 30, 2025, as well as the dividend forecast for the fiscal year ending March 31, 2026 on the basis of our recent business performance trends.

1. Consolidated financial forecast for the fiscal year ending March 31, 2026 (From April 1, 2025 to March 31, 2026)

	Revenue	Operating profit	Profit before income taxes	Profit attributable to owners of the parent	Earnings per share (Basic)
	Million yen	Million yen	Million yen	Million yen	Yen
Previous Forecast (A)	688,000	130,000	129,000	90,000	453.10
Revised Forecast (B)	724,000	137,000	164,000	116,000	584.64
(B) - (A) (C)	36,000	7,000	35,000	26,000	—
(C) / (A)	5.2%	5.4%	27.1%	28.9%	—
(Reference) Fiscal year ended March 31, 2025	652,993	129,660	133,313	92,625	466.34

#### Reason for the revision

We revised the consolidated financial forecast for the fiscal year ending March 31, 2026 upward from the previous forecast for the reason of mitigation of impacts from additional tariff measures in the United States in addition to that exchange rates shifted to weak yen more than our expectation.

Furthermore, even considering impacts from soaring raw material prices, and Purchase Price Allocation (PPA) with its amortization expenses related to the acquisition of Niterra Materials, which became a consolidated subsidiary this fiscal year, we expect that it exceeds the previous forecast by the reason of these upward factors. Therefore, we are revising the forecast as stated above.

Regarding financial income, in addition to the foreign exchange loss expected as a non-operating expense falling below the previous forecast, we expect to record a valuation gain as a result of measuring our held investment securities at fair value.

## 2. Dividend forecast

	Dividends per share		
	Interim	End of fiscal year	Total
Previous forecast		93.00 yen	186.00 yen
Revised forecast		112.00 yen	205.00 yen
Results for the fiscal year ending March 31, 2026	93.00 yen		
Results for the fiscal year ended March 31, 2025	88.00 yen	90.00 yen	178.00 yen

### Reason for the revision

Considering the importance of returning profits to shareholders and stable dividend our basic dividend policy is combining the stable dividend which is aiming at DOE around 4% as the lower limit, and performance-linked dividend policy which is aiming at payout ratio around 10%. According to this policy, we are planning to pay the full year dividend 205 yen per share, an increase of 19 yen from the previous forecast in consideration of revised consolidated financial forecast for the fiscal year ending March 31, 2026 announced today.

Consequently, the fiscal year-end dividend is expected to be 112 yen per share, an increase of 19 yen from the previous forecast.

### Note:

The above forecasts are based on information available at the time of this announcement. Therefore, we cannot guarantee accuracy and completeness of the forecasts due to various factors.