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February 4, 2026

Company name: ELAN Corporation
Name of representative: Tomohiro Minezaki, CEO
(Securities code: 6099; TSE Prime Market)
Inquiries: Hideo Hara, Executive Officer,
President's Office
(Telephone: +81-263-41-0760)

Notice Regarding Dividends of Surplus

We hereby announce that our Board of Directors has resolved at a meeting held on February 4, 2026, to distribute surplus profits with a record date of December 31, 2025. Details are as follows:

1. Details of the Dividend

	Amount Determined	Most Recent Dividend Forecast (Accounced on February 10, 2025)	Previous Period Results (Fiscal Year Ended December 2024)
Record Date	December 31, 2025	Same as left	December 31 ,2024
Dividend per Share	15 yen	15 yen	13 yen
Total Dividend Amount	908 million yen	-	787 million yen
Effective Date	March 26, 2026	-	March 24, 2025
Dividend Source	Retained Earnings	-	Retained Earnings

(Note) The total dividend amount includes dividends on shares of our company held as part of the stock grant trust.

(Reference) Breakdown of Annual Dividend

Record Date	Dividend per Share (Japanese Yen)				
	End of First Quarter	End of Second Quarter	End of Third Quarter	Year-End	Total
Current Period Results	-	0.00	-	15.00	15.00
Previous Period Results (Fiscal Year Ending December 2024)	-	0.00	-	13.00	13.00

2. Reason

We recognize the appropriate return of profits to shareholders as a key management priority. We implement a policy of distributing dividends to shareholders after comprehensively considering factors such as the status of internal reserves, profit levels for each fiscal year, and forecasts for future performance and funding needs.

Under this policy, based on the performance for the fiscal year ending December 2025, as per the most recent forecast we have decided to set the dividend per share at 15.00 Japanese yen.

This matter will be submitted for approval at the 32nd Ordinary General Meeting of Shareholders scheduled for March 2026.