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October 3, 2025

Company name: ZUIKO Corporation
Representative: Toyoshi Umebayashi, President & CEO
Listing: Tokyo Stock Exchange Prime Market
Securities code: 6279
Inquiries Fumihiko Okuno, Director
Telephone: +81-72-648-2215

Notice Regarding Dividend from Surplus and Revision of Dividend Forecast

ZUIKO CORPORATION (the "Company") hereby announces that it has resolved at today's Board of Directors to pay dividends of surplus with a record date of August 20, 2025. We also announce that we have revised our year-end dividend forecast as described below.

1. Details of dividend (interim dividend)

	Determined amount (Interim of the fiscal year ending February 20, 2026)	Most recent dividend forecast (Announced on April 4, 2025)	Actual results for the previous fiscal year (Interim of the fiscal year ended February 20, 2025)
Record date	August 20, 2025	August 20, 2025	August 20, 2024
Dividend per share	¥6.00	¥8.00	¥5.00
Total amount of dividends	¥158 million	–	¥132 million
Effective date	November 4, 2025	–	November 1, 2024
Source of dividends	Retained earnings	–	Retained earnings

2. Details of the revision of dividend forecast

	Dividend per share (Yen)		
Record date	Second quarter-end	Fiscal-year end	Total
Previously announced forecast	¥8.00	¥8.00	¥16.00
Revised forecasts		¥6.00	¥12.00
Actual results for the current fiscal year	¥6.00		
Actual results for the previous fiscal year (Fiscal year ended February	¥5.00	¥5.00	¥10.00

20, 2025)			

3. Reasons

1. The Company recognizes the return of profits to our shareholders as one of the management's top priorities, in addition to realizing sustainable growth and enhancing its corporate value over the medium to long term. Regarding dividends of surplus, aim for a minimum dividend payout ratio of 30% or more.
2. In the Fourth Medium-Term Business Plan (hereinafter referred to as the Medium-Term Plan) announced on April 4, 2025, the Company planned to allocate cash cumulatively for the three-year period from the fiscal year ending February 2026 to the fiscal year ending February 2028 by proactively utilizing not only cash on hand but also interest-bearing debt, with a particular focus on "investments for growth" and "dividends," as outlined in (i) to (iii) below.
   (i) Approximately 5 to 7 billion yen in " investments for growth" mainly on new businesses (including M&A) and research and development
   (ii) Approximately 3 billion yen in "existing business investments" mainly focused on equipment and digital transformation investments
   (iii) Approximately 2 billion yen in shareholder returns through dividends (50% payout ratio)
3. Meanwhile, as announced in the press releases*, new businesses are progressing smoothly, and we intend to seize opportunities and further focus on " investments for growth" including M&A.

   *New businesses announced in press releases
   - Acquisition of the spunlace nonwoven fabric business from Unitika Ltd. (announced on September 12, 2025)
   - Progress in the automated manufacturing machinery business for protective gowns (announced on September 24, 2025)
   - Establishment of joint venture company manufacturing auto excretion care device (announced on September 24, 2025)
   - Establishment of second-tier subsidiary and sales for wound dressing in China (announced on September 24, 2025)
4. We would like to allocate part of the planned 2 billion yen dividend to investments for growth, and the annual dividend forecast for the fiscal year ending February 2026 has been changed to 12.00 yen per share, a decrease of 4.00 yen from the previously announced 16.00 yen. The interim dividend is 6.00 yen which is half of the annual dividend forecast of 12.00 yen.
5. We believe that proactive investment for growth will generate future surpluses and ultimately contribute to an increase in dividends. We appreciate the understanding and cooperation of our shareholders.