

August 14, 2026

Company name: Nikkiso Co., Ltd.
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(Code No. 6376, TSE Prime Market)
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Notice Regarding Dividends of Surplus (Interim Dividend) and Revision to Year-End Dividend Forecast (Both Dividend Increases)

Nikkiso Co., Ltd. (the “Company”) hereby announces that, at a meeting of its Board of Directors held today, it resolved to pay dividends of surplus with a record date of June 30, 2026 (interim dividend) and to revise its year-end dividend forecast, as described below.

1. Determination of Dividends of Surplus (Interim Dividend) and Revision to Year-End Dividend Forecast

(1) Details of Dividends of Surplus (Interim Dividend)

	Determined Amount	Most Recent Dividend Forecast (Announced Feb 13, 2026)	Previous Year Results (FY Ended Dec 2025)
Record Date	June 30, 2026	Same as left	June 30, 2025
Dividend per Share (Yen)	30.00 Yen (Ordinary Dividend 30.00 Yen)	25.00 Yen (Ordinary Dividend 25.00 Yen)	18.00 Yen (Ordinary Dividend 18.00 Yen)
Total Amount of Dividends (Million Yen)	1,966	—	1,192
Effective Date	September 15, 2026	—	September 12, 2025
Source of Dividends	Retained Earnings	—	Retained Earnings

(2) Revision to Year-End Dividend Forecast

	Annual Dividend per Share (Yen)		
	Interim	Year-End	Total
Previous forecast (Announced on Feb.13,2026)	25.00 Yen	25.00 Yen	50.00 Yen
Revised forecast		30.00 Yen	60.00 Yen
Actual results for the current fiscal year	30.00 Yen		
(Reference) Actual results for the previous fiscal year ended December 31, 2025	18.00 Yen	22.00 Yen	40.00 Yen

2. Reasons for Dividend Increases

The Company's basic capital policy is to pursue an optimal balance among financial soundness, capital efficiency, and shareholder returns, while achieving sustainable growth and enhancing corporate value over the medium to long term. Based on the recognition that continuous and stable returns to shareholders are an important pillar of its capital policy, the Company will provide shareholder returns by comprehensively taking into account factors such as business performance and the operating environment, while appropriately allocating retained earnings to reinvestment for the development of new businesses and the strengthening of its production structure.

Under the medium-term business plan currently being promoted, "NIKKISO 2028 - Toward a Healthier World" (2026–2028), the Company's basic policy is progressive dividends premised on improved profitability. The Company is working to enhance shareholder returns with a target dividend on equity ratio (DOE) of around 2.5% in 2028, accelerating the pace of dividend increases to date. Over the long term, the Company aims to achieve stable improvement in shareholder returns with DOE of around 3% as a guideline.

For the interim dividend, in light of this policy and the revision to the full-year financial forecast announced on August 14, 2026, the Company has decided to increase the dividend per share by 5 yen, from the most recent forecast of 25 yen to 30 yen.

The Company has also revised its year-end dividend forecast upward by 5 yen, from 25 yen to 30 yen. As a result, the annual dividend is expected to be 60 yen, representing an increase of 20 yen from the previous fiscal year's actual annual dividend of 40 yen for the fiscal year ended December 31, 2025. As a result of this dividend increase, DOE at the end of fiscal year 2026 is expected to be approximately 2.3%.

(Reference)

Revision to Consolidated Financial Forecasts for the Fiscal Year Ending December 31, 2026

	Revenue	Operating profit	Profit before tax	Profit for the year attributable to owners of the company	Basic Earnings per Share
Previously announced forecast (A) (Announced on Feb.13,2026)	Millions of yen 233,500	Millions of yen 16,500	Millions of yen 16,500	Millions of yen 13,000	Yen 199.19
Revised forecast (B) (Announced on Aug.14,2026)	247,700	19,700	20,000	15,800	241.93
Difference (B-A)	+14,200	+3,200	+3,500	+2,800	
Difference (%)	+6.1%	+19.4%	+21.2%	+21.5%	
(Reference) Actual results in fiscal year ended December 31, 2025	215,642	15,331	17,255	13,652	206.22