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August 10, 2026

To whom it may concern,

Company name:	DAIWA LTD.
Name of representative:	Atsushi Ozaki, Representative Director (Securities Code: 6459, TSE Prime)
Inquiries:	Takafumi Okamoto, Deputy General Manager, Accounting Department (TEL: +81-6-6767-8171)

Notice Regarding Dividend of Surplus (Commemorative Dividend)

DAIWA LTD. (the "Company") hereby announce that, at the meeting of the Board of Directors held on August 8, 2026, we resolved to pay a dividend of surplus (commemorative dividend) with a record date of June 30, 2026, as follows.

1. Details of Dividends

	Determined amount	Latest Dividend Forecast (February 10, 2026)	Prior Period Results (Interim Period, Fiscal Year Ending December 2025)
Record date	June 30, 2026	June 30, 2026	June 30, 2025
Dividend per share	35 yen （Ordinary dividend: 30 yen） （Commemorative dividend: 5 yen）	30 yen	25 yen
Total dividend payout	1,718 million yen	—	1,234 million yen
Effective date	September 2, 2026	—	September 2, 2025
Source of funds for dividends	Retained earnings	—	Retained earnings

2. Reason for Dividend of Surplus

The Company changed its corporate name to “DAIWA LTD.” on July 1, 2026. To express our sincere appreciation to our shareholders for their continued support and, as part of our shareholder return initiatives, we have decided to pay a commemorative dividend of ¥5 per share in addition to the ordinary interim dividend of ¥30 per share for the fiscal year ending December 31, 2026, in celebration of the corporate name change.

As a result, the total annual dividend for the fiscal year ending December 31, 2026, including both the interim and year-end dividends, will be ¥65 per share.

(Reference) Breakdown of annual dividends

	Annual dividend per share（yen）		
Record date	End of Second Quarter	Year-End	Total Annual
Previous forecast (Announced on February 10, 2026)	30 yen	30 yen	60 yen
Forecasted revision this time	35 yen （Ordinary dividend:　30 yen） （Commemorative dividend:　5 yen）	30 yen	65 yen
Results for the fiscal year ended December 2026	—	—	—
Results for the fiscal year ended December 2025	25 yen	25 yen	50 yen