Translation

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August 7, 2026

To whom it may concern:

Company name: Seika Corporation
Representative: Akihiko Sakurai, President and Chief Executive Officer
(Code number: 8061; Prime Market, Tokyo Stock Exchange)
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Notice Concerning Revision of Financial Results Forecast and Dividend Forecast

Seika Corporation (the "Company") hereby announces that it has revised its financial results forecast and dividend forecast announced on May 13, 2026, based on the recent performance trends. The details are described below.

1. Revision of the financial results forecast

(1) Revision of the consolidated financial results forecast figures for the six months ending September 30, 2026 (April 1, 2026 - September 30, 2026)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit per share
Previously announced forecast (A)	Million yen 60,000	Million yen 4,400	Million yen 4,700	Million yen 4,000	Yen 112.31
Revised forecast (B)	61,000	5,000	5,400	4,400	121.85
Change (B-A)	1,000	600	700	400	-
Change (%)	1.7	13.6	14.9	10.0	-
(Reference) Results for the previous fiscal year (First six months of the fiscal year ended March 31, 2026)	51,835	3,264	3,760	3,122	86.71

(2) Revision of the consolidated full-year financial results forecast figures for the fiscal year ending March 31, 2027
(April 1, 2026 – March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit per share
Previously announced forecast (A)	Million yen 125,000	Million yen 9,100	Million yen 9,800	Million yen 7,600	Yen 214.89
Revised forecast (B)	128,000	10,500	11,000	8,400	232.49
Change (B-A)	3,000	1,400	1,200	800	-
Change (%)	2.4	15.4	12.2	10.5	-
(Reference) Results for the previous fiscal year (Full year of the fiscal year ended March 31, 2026)	108,485	8,031	9,036	7,507	208.44

(3) Reasons for the revisions

Since orders and deliveries progressed at a pace exceeding expectations in the Energy Business, the Company expects net sales, operating profit, ordinary profit, and net profit attributable to owners of parent for the six months ending September 30, 2026, and the full-year ending March 31, 2027, to surpass the previous forecasts. Based on the above factors, we have revised our financial results forecast upward as per the figures presented in the tables above.

2. Revision of the dividend forecast

(1) Dividend forecast

	Annual dividend per share		
	2nd quarter-end	Year-end	Total
Previously announced forecast	46.00 yen	47.00 yen	93.00 yen
Revised forecast	46.00 yen	59.00 yen	105.00 yen
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	110.00 yen	45.00 yen	-

(Note) The Company implemented a 3-for-1 stock split of shares of common stock on October 1, 2025.
The interim dividend (2nd quarter-end) for the previous fiscal year ended March 31, 2026 with a record date of September 30, 2025 was paid based on the number of shares prior to the split.

(2) Reason for the revision

The Company considers returning profits to shareholders as one of the most important management priorities and has established a basic policy of providing its shareholders with stable dividends. As stated in “Notice Concerning Change in Shareholder Returns Policy” announced on May 13, 2026, the Company has switched from a policy based on ensuring a total return ratio of 45% to a policy based on delivering a dividend payout ratio of 45% on a consolidated basis.

Based on the above revision of the financial results forecast and aforementioned policy, we have decided to revise the year-end dividend forecast per share for the current fiscal year upward by 12 yen from the previously announced 47 yen to 59 yen. As a result, the annual dividend per share is expected to be 105 yen.

※ The financial results forecast is based on information available as of the date of this announcement. Actual results may differ due to various factors in the future.