

Note: This document is a translation of the original Japanese version and provided for reference purposes only. In the event of any discrepancies between the Japanese original and this translation, the Japanese original shall prevail.

Nov 11, 2025

To whom it may concern:

Company name: IWATANI CORPORATION

Representative: Hiroshi Majima President

Code number: 8088 (Tokyo Stock Exchange Prime Market)

Contact: Tetsuo Matsuo General Manager Accounting Dept.

Notice Concerning Dividends of Surplus (Interim Dividend)

Iwatani Corporation (hereinafter, "The Company") hereby announces that it has resolved, at the meeting of the Board of Directors held on Nov 11, 2025, to pay dividends of surplus (interim dividend) with a record date of September 30, 2025 as described below.

1. Details of dividend

	Determined amount	Latest dividend forecast (Announced on May14, 2025)	Actual results for the previous fiscal year (End of the second quarter of the year ended March 31, 2025)
Record date	September 30, 2025	September 30, 2025	—
Dividend per share	23.50 yen	23.50 yen	—
Total amount of dividends	5,414million yen	—	—
Effective date	December 15, 2025	—	—
Source of dividends	Retained earnings	—	—

2. Reason

Our fundamental policy is to maximize corporate value by returning profits to shareholders through continuous and stable dividends while simultaneously utilizing funds for investments supporting our growth strategy, thereby meeting shareholder expectations.

To enhance opportunities for returning profits to shareholders, we will introduce an interim dividend starting with the fiscal year ending March 2026. For the interim dividend of the current fiscal year, we have resolved to set the record date as September 30, 2025, and to pay a dividend of 23.50 yen per share based on the above policy.

There is no change to the year end and annual dividend forecasts from the latest forecast.

(reference) Breakdown of annual Dividend (No change from the latest dividend forecast)

Record date	Dividend per share (yen)		
	Interim	Fiscal-year end	Total
Fiscal year ending March 31,2026	23.50 yen (Results)	23.50 yen (Forecast)	47.00 yen
Fiscal year ended March 31,2025	—	47.00 yen	47.00 yen