



May 8, 2025

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Notice Regarding Upward Revision of Medium-Term Management Plan Financial Targets

Soda Nikka Co., Ltd. (the “Company”) hereby announces revisions to certain financial targets set forth in Medium-Term Management Plan “Go forward STAGE3,” a four-year plan covering the period from the fiscal year ended March 31, 2024 to the fiscal year ending March 31, 2027 announced on May 10, 2023.

The revisions are as noted below.

1. Revision of Financial Targets (Fiscal Year Ending March 31, 2027)

	Initial target	Revised target
Consolidated profit	<u>2 billion yen</u>	<u>2.4 billion yen or more</u>
ROE	8% or higher	No revision
Dividend payout ratio	40% or higher	No revision

2. Reasons for Revision

Regarding the consolidated financial results for the fiscal year ended March 31, 2025 announced today, consolidated profit (profit attributable to owners of parent) surpassed the initial targets of the medium-term management plan. This was attributable to the effects of strengthening pharmaceutical storage facilities and steady growth in contract manufacturing intermediary services for consumer daily goods.

For the fiscal year ending March 31, 2026 and beyond, the Company expects to increase the utilization rate of existing investment facilities and expand transactions through its trading company function, primarily in the sale of chemicals and functional materials. Having considered these factors, the Company has revised its financial targets for the fiscal year ending March 31, 2027 as shown above.

As of the date of this disclosure, the direct effect of the tariff policy of the United States is limited to certain transactions. The Company will continue to monitor changes in Japan’s economy and those overseas as well as market environments resulting from this policy, and will promptly disclose any matters that become subject to disclosure going forward.

(Notes to this Document)

Performance forecasts and other forward-looking statements in this document are based on the business environment as of the date of this document. Due to factors such as changes in the business environment, actual results may differ from these forecasts.