



February 13, 2026

Company name: TRUSCO NAKAYAMA CORPORATION
Representative: Tetsuya Nakayama, President
(Securities code:9830
TSE Prime Market)
Contact: Atsushi Kazumi, Director,
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Notice Concerning Distribution of Surplus

At a meeting held on February 13, 2026, the Board of Directors of TRUSCO NAKAYAMA CORPORATION resolved to distribute dividends from surplus, with a record date of December 31, 2025. In relation to the above, we hereby inform you of the following:

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on February 13, 2025)	Dividend paid for the fiscal year ended December 31, 2024
Record date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per share	29.50 yen	28.50 yen	28.00 yen
Total amount of dividends	1,945 million yen	—	1,846 million yen
Effective date	March 4, 2026	—	March 6, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason for the dividend amount

Our company believes that by conducting business activities and making capital investments aimed at contributing to Japanese manufacturing, and by achieving sustainable growth, we can maximize returns to our shareholders. Regarding profit distribution, our basic policy is to base dividends on the net income attributable to

parent company shareholders, establish a minimum level for stable dividends, and when profits exceed a certain threshold, pay performance-linked dividends with a consolidated payout ratio of 25%. For fiscal years in which net income attributable to parent company shareholders fluctuates significantly due to extraordinary items (special gains and losses) not directly related to business activities, the dividend amount will be determined after considering the impact of such items. Furthermore, if the determined annual dividend per share falls below the previous fiscal year's annual dividend per share, a portion of the depreciation expense for the relevant period (depreciation expense × up to 10%) will be added to the net income attributable to parent company shareholders as a discretionary dividend, and dividends will be paid based on a consolidated dividend payout ratio of 25%.

For the current consolidated fiscal year's dividend distribution, based on this basic policy, the annual dividend will be 60.00 yen per share, calculated by treating 238.72 yen as the net income per share and applying a consolidated dividend payout ratio of 25%. Since an interim dividend of 30.50 yen has already been paid, the year-end dividend will be 29.50 yen, revising the previously announced forecast amount of 28.50 yen.

(Reference) Breakdown of annual dividends

Record date	Dividends per share		
	Second quarter-end	Fiscal year-end	Total
Actual results for the current fiscal year	30.50 yen	29.50 yen	60.00 yen
Actual results for the previous fiscal year (Fiscal year ended March 31, 2024)	26.00 yen	28.00 yen	54.00 yen