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Notice Concerning the Revision to the Year-End Dividend Forecast (Dividend Increase)

Fukuda Corporation (the "Company") hereby announces that it has revised the year-end dividend forecast for the fiscal year ending December 31, 2025, which was previously announced on November 7, 2025, as described below.

1. Revision to the Year-End Dividend Forecast for Fiscal Year 2025

	Annual dividend per share (Yen)		
	Second quarter-end	Fiscal year-end	Total
Previous forecast (Announced on Nov. 7, 2025)		250.00	250.00
Revised forecast		260.00	260.00
Actual results for the current fiscal year	0.00		
Results for the fiscal year ended December 31, 2024	0.00	200.00	200.00

Reason for the Revision

In line with the Company's basic policy of enhancing shareholder returns while ensuring a sound Group management foundation and strengthening internal reserves, and taking into comprehensive consideration the business environment and Group performance trends to achieve sustainable corporate value enhancement and further business development, the Company has decided as follows.

As profit attributable to owners of parent for the fiscal year ending December 31, 2025, as set forth in the full-year results announced today, exceeded the earnings forecast released on November 7, 2025, the Company has decided to increase the year-end dividend by ¥10 per share from the previous forecast to ¥260 per share. As a result, the annual dividend for fiscal year 2025 is expected to be ¥260 per share.

(Note) This matter is scheduled to be resolved at a meeting of the Board of Directors to be held in late February 2026.