May 8, 2026

Company Name: SODA NIKKA CO., LTD.
Representative: Ryuji Mezaki, President and Chief Executive Officer
(Securities code: 8158, Prime Market, Tokyo Stock Exchange)
Inquiries: Osamu Iwabuchi, Managing Executive Officer and Finance and Accounting Division Director
TEL: +81-3-3245-1803

Notice Regarding Dividends of Surplus (Increased Dividends)

Soda Nikka Co., Ltd. (the “Company”) hereby announces that, at a meeting of the Board of Directors held on May 8, 2026, it has resolved to pay dividends of surplus (increased dividends) with a record date of March 31, 2026. The details are described below. Please note that, in accordance with our Articles of Incorporation, the distribution of surplus is determined by a resolution of the Board of Directors.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on February 5, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)
Record date	March 31, 2026	Same as the left	March 30, 2025
Dividend per share	24.00 yen	20.00 yen	23.00 yen
Total amount of dividends	550 million yen		528 million yen
Effective date	June 25, 2026		June 23, 2025
Source of dividends	Retained earnings		Retained earnings

2. Reason

Our company positions profit distribution as one of the most important issues in corporate management. Our basic policy is to strengthen the financial foundation and, while closely monitoring business performance trends, maintain continuous and stable dividends.

In accordance with the basic policy on profit distribution, considering the business performance for the fiscal year ending March 2026 and future business development, the year-end dividend for the fiscal year ending March 2026 has been determined to be 24 yen per share, an upward revision of 4 yen from the most recent dividend forecast.