

Notice: This is a translation of part of the original document in Japanese and is only for reference purposes. In the event of any discrepancies between this translated document and the original Japanese document, the latter shall prevail.



May 13, 2026

To whom it may concern:

Company name: Seika Corporation
Representative: Akihiko Sakurai, President and
Chief Executive Officer
(Code number: 8061; Prime
Market, Tokyo Stock Exchange)
Contact: Takuji Kawai,
Managing Executive Officer in charge
of planning
(Phone: +81-3-5221-7117)

Notice Concerning Change in Shareholder Returns Policy

Seika Corporation (the “Company”) hereby announces that, at a meeting of the Board of Directors held today, it resolved to make changes to its shareholder returns policy. The details are described below.

1. Changes to the Company’s shareholder returns policy

(1) Reasons for the change in shareholder returns policy

While the Company had adopted the metric of total return ratio to measure shareholder returns in response to the “Action to Implement Management that is Conscious of Cost of Capital and Stock Price” issued by the Tokyo Stock Exchange, in light of the current situation in which the Company’s earnings foundation has improved through the making of strategic business investments, the Company has decided to shift to a shareholder returns policy that focuses on dividends based on the profitability of the Company’s business.

(2) Details of shareholder returns policy

(Pre-change)

The Company considers returning profits to shareholders as one of the most important management priorities and has established a basic policy of providing its shareholders with stable dividends. In so doing, it aims to strengthen the foundations of its business through the pursuit of greater efficiency in terms of both sales and finance, and to deliver a total return ratio of 45% while also maintaining an ability to be flexible in its response to demands for financing, such as for the development of new businesses.

(Post-change)

The Company considers returning profits to shareholders as one of the most important management priorities and has established a basic policy of providing its shareholders with stable dividends. In so doing, it aims to strengthen the foundations of its business through the pursuit of greater efficiency in terms of both sales and finance, and to deliver a dividend payout ratio of 45% on a consolidated basis while also maintaining an ability to be flexible in its response to demands for financing, such as for the development of new businesses.

In addition, the Company has chosen to implement a dynamic approach with regard to the acquisition of treasury shares based on a range of factors, including capital costs and capital efficiency, with appropriate decisions made in a timely manner in response to any changes in the business environment.

(3) Date on which changes take effect

The changes will take effect starting with the payment of the interim (2nd quarter-end) dividend for the fiscal year ending March 31, 2027.