May 13, 2026

Company name: JAPAN MATERIAL Co., Ltd.
Representative : Kosuke Tanaka President and Representative Director, Executive Officer
(Stock code: 6055,
Tokyo Stock Exchange: Prime, Nagoya Stock Exchange: Premier)
Contact: Shinichi Hashimoto Executive Officer, Administrative Division Director
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Notice of Concerning Dividends of Surplus (Dividend Increase)

JAPAN MATERIAL Co., Ltd. (hereinafter, "the Company") hereby announces that at the Board of Directors meeting held on May 13, 2026, the Company resolved to submit a proposal at the 29th Annual Shareholders' Meeting to be held on June 24, 2026 for the payment of dividends of surplus with a record date of March 31, 2026.

1. Details of Dividend

	Determined amount	Most recent dividend forecast (announced on May 13, 2025)	Actual results for the previous fiscal year ended Mar. 31, 2025
Record date	March 31, 2026	Same as left	March 31, 2025
Dividend per share	¥32.00	¥27.00	¥24.00
Total amount of dividends	¥3,288 million	—	¥2,466 million
Effective date	June 25, 2026	—	June 26, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

The Company's basic policy is to continue to pay stable dividends to shareholders while considering enhancing internal reserves necessary for developing its business in future and strengthening its financial position. In accordance with this basic policy and taking into comprehensive consideration the consolidated financial results for the fiscal year under review and future capital needs, etc., the Company has decided to pay a year-end dividend of ¥32.00 per share, an increase of ¥5.00 from the previous forecast.

(Reference)

	Dividends per share		
Record date	Q2-end	Year-end	Total
Current fiscal year ended March 31, 2026	¥0.00	¥32.00	¥32.00
Actual results for the previous fiscal year ended March 31, 2025	¥0.00	¥24.00	¥24.00

End