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May 22, 2026

Company name: Nippon Soda Co., Ltd.
Name of representative: Eiji Aga
Representative Director and President
(Securities code: 4041; TSE Prime Market)
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Notice Concerning Capital Reserve Reduction

Nippon Soda Co., Ltd. (the "Company") hereby announces that, at the Board of Directors Meeting held today, the Company has resolved to reduce the amount of the capital reserve.
This matter will be submitted for approval at the 157th Ordinary General Meeting of Shareholders scheduled to be held on June 26 of this year.

1. Purpose of Capital Reserve Reduction

To ensure agility and flexibility in future capital policies, the Company will reduce the amount of capital reserve and transfer the amount to other capital surplus, pursuant to the provisions of Article 448, Paragraph 1 of the Companies Act.

2. Details of Capital Reserve Reduction

(1) Amount of capital reserve to be reduced:	¥6,000,000,000
(2) Amount to be transferred to other capital surplus:	¥6,000,000,000

3. Schedule of Capital Reserve Reduction

(1) Date of resolution of the Board of Directors:	May 22, 2026
(2) Date of resolution of the General Meeting of Shareholders:	June 26, 2026 (scheduled)
(3) Date of public notice for creditor objections:	July 1, 2026 (scheduled)
(4) Final date for creditor objections:	August 1, 2026 (scheduled)
(5) Effective date:	August 31, 2026 (scheduled)

4. Outlook

This matter constitutes a transfer between line items within the "Net Assets" section, and will result in no change to the Company's profit or loss or the amount of net assets; therefore, it will have no impact on the Company's business performance.