November 2, 2026

To whom it may concern:

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Notice Regarding Revision of Earnings Forecast and Dividend of Surplus (Increase in Interim Dividend)

The Company hereby announces that, at a meeting of the Board of Directors held today (November 2, 2026), it resolved to revise the full-year consolidated earnings forecast for FY3/2027, which was disclosed on May 13, 2026 upon the announcement of the financial results for FY3/2026, and to pay a dividend of surplus (interim dividend) with a record date of September 30, 2026, as outlined below.

1. Revisions to the earnings forecast

(1) Revisions to the full-year consolidated earnings forecast figures for FY3/2027 (April 1, 2026, to March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Earnings per share
Previous forecast (A)	Million yen 42,000	Million yen 1,500	Million yen 2,300	Million yen 2,000	Yen 52.46
Revised forecast (B)	42,500	2,600	3,500	2,600	68.19
Change (B-A)	500	1,100	1,200	600	
Change (%)	1.2	73.3	52.2	30.0	
(Reference) Results for the previous period (Full year of FY3/2026)	41,563	2,502	3,208	1,500	38.51

(2) Reasons for the revisions

With respect to the full-year consolidated earnings forecast, there were concerns over the impact of soaring raw material and energy prices against the backdrop of heightened geopolitical risks (including those related to the situation in the Middle East), as well as continued price increases, fluctuations in foreign exchange rates, and trends in economic policies in the United States and China, among other factors. However, as the impact of these factors on business performance was limited in the second quarter (interim period), the Company is revising its full-year consolidated earnings forecast.

(Note) The above earnings forecast has been prepared based on information available at this time, and actual results may differ from the forecast figures due to various factors in the future.

2. Dividends of surplus

(1) Details of the dividend

	Amount determined	Latest dividend forecast (Announced on May 13, 2026)	Results for the previous period (FY3/2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	14.00 yen	13.00 yen	14.00 yen
Total amount of dividends	522 million yen	—	549 million yen
Effective date	November 30, 2026	—	November 29, 2025
Source of dividends	Retained earnings	—	Retained earnings

(2) Reason

As full-year profit attributable to owners of parent is now expected to exceed the previously announced forecast, the Company is increasing the interim dividend per share by 1 yen to 14 yen.

* The dividend forecast is as follows. The year-end dividend forecast remains unchanged from the previously announced forecast.

	Dividend per share (yen)		
Record date	End of the second quarter	Fiscal year-end	Total
Dividend forecast		14.00 yen	28.00 yen
Results for the current period	14.00 yen		
Results for the previous period (FY3/2026)	14.00 yen	13.00 yen	27.00 yen

(Note) The above forecast has been prepared based on information available at this time, and actual dividends may differ from the forecast figures due to various factors in the future.

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