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November 5, 2026

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(Securities code: 8158, Prime Market, Tokyo Stock Exchange)
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Notice Regarding Revision to Financial Results Forecast and Dividend Forecast

Soda Nikka Co., Ltd. (the "Company") hereby announces that, at a meeting of the Board of Directors held on November 5, 2026, it has resolved to revise the forecast of the annual dividend per share, in line with the revision to the financial results forecast for the fiscal year ending March 31, 2027. The details are described below.

1. Revision to the financial results forecast for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(1) Details of revision

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previously announced forecast (A)	70,100	2,610	3,110	2,450	107.34
Revised forecast (B)	74,000	3,400	3,900	2,800	122.64
Change (B-A)	3,900	790	790	350	
Change (%)	5.6	30.3	25.4	14.3	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	66,692	2,482	2,934	2,362	103.62

(2) Reason for the revision

During the six months ended September 30, 2026, although the domestic manufacturing sector was affected by natural disasters across a wide range of industries, the machinery-related sector performed well, driven by strong demand for semiconductors, leading to an overall trend of recovery.

As this is the final year of the Medium-term Management Plan, "Go forward STAGE 3," the Company has continued its efforts to enhance corporate value by achieving goals, including strengthening profitability through the utilization of capital assets, and the business performance has remained solid.

Consequently, taking into account business trends in the second half of the fiscal year and beyond, the Company has revised its full-year financial results forecast upward.

2. Revision to the dividend forecast

(1) Details of revision

	Dividend per share (yen)		
Record date	2nd quarter-end	Year-end	Total
Previous forecast (Announced on May 8, 2026)	22.00 yen	22.00 yen	44.00 yen
Revised forecast		25.00 yen	50.00 yen
Actual results for the current fiscal year	25.00 yen		
Actual results for the previous fiscal year	20.00 yen	24.00 yen	44.00 yen

(2) Reason for the revision

The Company regards profit distribution as one of the most important issues in corporate management. Our basic policy is to maintain continuous and stable dividends while strengthening our financial position and keeping a close eye on the trend of our business performance.

In line with this basic policy, and given the steady growth in the business performance during the current fiscal year, the Company has resolved today to increase the second-quarter dividend by 3 yen.

Furthermore, as this is the final year of the Medium-term Management Plan, “Go forward STAGE 3,” the Company has been striving to further expand and grow its business and further strengthen the management foundation. We also plan to increase the year-end dividend by 3 yen per share.

Moving into the second half of the fiscal year and beyond, the Company will accelerate the growth of our core earnings power and strive to enhance returns to shareholders and improve corporate value over the medium to long term.