Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

November 5, 2026

Company Name: SODA NIKKA CO., LTD.
Representative: Ryuji Mezaki, Representative Director, President & CEO
(Securities code: 8158, Prime Market, Tokyo Stock Exchange)
Inquiries: Osamu Iwabuchi, Member of the Board, Managing Executive Officer, Division Manager of Accounting Division
TEL: +81-3-3245-1803

Notice Regarding Dividends of Surplus (Interim Dividends)

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 pay dividends of surplus (interim dividends) with a record date of September 30, 2026. The details are described below.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on May 8, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)
Record date	September 30, 2026	Same as the left	September 30, 2025
Dividend per share	25.00 yen	22.00 yen	20.00 yen
Total amount of dividends	573 million yen		459 million yen
Effective date	December 8, 2026		December 9, 2025
Source of dividends	Retained earnings		Retained earnings

2. Reason

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.
Based on current performance trends and in accordance with the basic policy on profit distribution, the interim dividends for the fiscal year ending March 2027 have been set at 25 yen per share, an increase of 3 yen from the most recent dividend forecast.

(Reference) The dividend forecast is as follows.

	Dividend per share (yen)		
Record date	2nd quarter-end	Year-end	Annual
Dividend forecast		25.00 yen	50.00 yen
Actual results for the current fiscal year	25.00 yen		
Actual results for the previous fiscal year (Fiscal year ended March 31, 2026)	20.00 yen	24.00 yen	44.00 yen