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.

To whom it may concern

November 5, 2026

Company Name: SODA NIKKA CO., LTD.
Representative: Ryuji Mezaki, President and Chief Executive Officer
(Code number: 8158, Stock listings: Tokyo Stock Exchange Prime Market)
Contact: Osamu Iwabuchi, Member of the Board, Managing Executive Officer
and Finance and Accounting Division Director
(TEL: +81-3-3245-1803)

Notice Concerning Decision on Matters Related to Purchase of Treasury Shares (Purchase of treasury shares under the provisions of the Articles of Incorporation pursuant to Article 165, paragraph 2 of the Companies Act)

Soda Nikka Co., Ltd. announces that it has resolved, at the meeting of the Board of Directors held on November 5, 2026, matters related to the purchase of treasury shares under the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the rovisions of Article 165, paragraph 3 of the same Act, as described below.

1. Reason for purchase of treasury shares

To enhance shareholder returns and to improve capital efficiency.

2. Matters related to purchase

(1) Class of shares to be purchased	Common shares of the Company's stock
(2) Total number of shares to be purchased	1,000,000 shares (maximum) (4.37% of total number of issued shares (excluding treasury shares))
(3) Total purchase amount	JPY 1.6 billion (maximum)
(4) Period	November 6, 2026 to May 31, 2027
(5) Method	Market purchases on the Tokyo Stock Exchange through an appointed securities dealer with transaction discretion

(Reference) Holding status of treasury shares as of September 30,2026

Total number of issued shares (excluding treasury shares)	22,859,774 shares
Number of treasury shares	108,226 shares