Translation

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November 10, 2026

To whom it may concern:

Company name: Seika Corporation
Representative: Akihiko Sakurai, President and Chief Executive Officer
(Code number: 8061; Prime Market, Tokyo Stock Exchange)
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Notice Concerning Revision of Financial Results Forecast, Determination of Dividends of Surplus (Interim Dividend) and Revision of Year-End Dividend Forecast

Seika Corporation (the "Company") hereby announces that it has revised its financial results forecast announced on August 7, 2026, based on the recent performance trends. The details are described below.
The Company also announces that, at a meeting of the Board of Directors held today, it has resolved the dividends of surplus (interim dividend) with a record date of September 30, 2026 and has revised its year-end dividend forecast for the fiscal year ending March 31, 2027.

1. Revision of the financial results forecast

(1) Revision of the consolidated full-year financial results forecast figures for the fiscal year ending March 31, 2027 (April 1, 2026 – March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Profit per share
Previously announced forecast (A)	Million yen 128,000	Million yen 10,500	Million yen 11,000	Million yen 8,400	Yen 232.49
Revised forecast (B)	130,000	11,000	11,500	9,200	259.67
Change (B-A)	2,000	500	500	800	-
Change (%)	1.6	4.8	4.5	9.5	-
(Reference) Results for the previous fiscal year (Full year of the fiscal year ended March 31, 2026)	108,485	8,031	9,036	7,507	208.44

(2) Reason for the revision

Since deliveries are expected to exceed the forecast in the Energy Business and a consolidated subsidiary and extraordinary income (gain on sale of investment securities) is expected to exceed the expectation, the Company expects net sales, operating profit, ordinary profit, and profit attributable to owners of parent for the full year ending March 31, 2027 to surpass the previous forecasts.
Based on the above factors, we have revised our financial results forecast upward as per the figures presented in the tables above.

2. Determination of dividends of surplus (interim dividend) and revision of the year-end dividend forecast

(1) Details of dividend (interim dividend)

	Details of resolution	Most recent dividend forecast (August 7, 2026)	Actual results for the previous interim period (Six months ended September 30, 2025)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	46.00 yen	46.00 yen	110.00 yen
Total amount of dividends	1,630 million yen	-	1,331 million yen
Effective date	December 7, 2026	-	December 5, 2025
Source of Dividends	Retained earnings	-	Retained earnings

(2) Year-end dividend forecast

	Annual dividends per share		
	2nd quarter-end	Year-end	Total
Previously announced forecast	46.00 yen	59.00 yen	105.00 yen
Revised forecast	46.00 yen	70.00 yen	116.00 yen
(Reference) Results for the previous fiscal year (Fiscal year ended March 31, 2026)	110.00 yen	45.00 yen	-

(Note) The Company implemented a 3-for-1 stock split of shares of common stock on October 1, 2025. The dividend for the second quarter of the fiscal year ended March 31, 2026 is presented in an actual dividend amount prior to the stock split.
Taking into account the stock split, the second quarter-end dividend per share for the fiscal year ended March 31, 2026 is 36.66 yen and the annual dividend is 81.66 yen.

(3) Reason for the determination of dividends of surplus (interim dividend) and revision of the year-end dividend forecast

The Company considers returning profits to shareholders as one of the most important management priorities and has established a basic policy of providing its shareholders with stable dividends. Through efficient business operations in both sales and finance, we aim to strengthen our management foundation while flexibly meeting funding needs, such as those for developing new businesses, and targeting a dividend payout ratio of 45% on a consolidated basis.
Based on this dividend policy, and after comprehensive consideration that included our most recent financial performance, we have decided to set the interim dividend for the fiscal year ending March 31, 2027 at 46.00 yen per share, as in the most recent dividend forecast.
Based on the above revision of the financial results forecast, we have decided to revise the year-end dividend forecast per share for the current fiscal year upward by 11 yen from the previously announced 59 yen to 70 yen. As a result, the annual dividend per share is expected to be 116 yen.

* The financial results forecast is based on information available as of the date of this announcement. Actual results may differ due to various factors in the future.