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November 10, 2026

Company name: OSAKA SODA Co., Ltd.
Name of representative: Kenshi Terada, Representative Director and President and Chief Executive Officer
(Securities code: 4046; Tokyo Stock Exchange)
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Notice Concerning the Interim Dividend and the Year-End Dividend Forecasts for the Fiscal Year Ending March 31, 2027

OSAKA SODA Co., Ltd. (the "Company") hereby announces that its Board of Directors, at a meeting held on November 10, 2026, resolved to pay an interim dividend from surplus and revised the year-end dividend forecast as detailed below.

1. Revisions to the interim dividend

	Decided amount	Previous forecasts (Disclosed August 7, 2026)	Actual results of the interim dividend for the previous fiscal year (Fiscal year ending March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Interim dividend per share	Yen 16.00	Yen 15.00	Yen 12.00
Total interim dividend amount	Million Yen 1,924	-	Million Yen 1,504
Effective date	December 3, 2026	-	December 4, 2025
The dividends source	Retained earnings	-	Retained earnings

2. Revisions to the year-end dividend forecasts

	Annual dividends per share		
	Second quarter-end	Fiscal-year end	Total
Previous forecasts (Disclosed August 7, 2026)	Yen 15.00	Yen 15.00	Yen 30.00
Revised forecasts	-	16.00	32.00
Actual results for the current fiscal year	16.00	-	-
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	12.00	16.00	28.00

3. Reason for the revision

The Group considers the distribution of profits to shareholders to be one of its most important responsibilities. In determining dividends, the Group comprehensively takes into account factors such as financial performance for each fiscal period, the continuity of stable dividends, and internal reserves for future business development, while adopting the concept of progressive dividends. In addition, the Group has set a target total shareholder return ratio of 70% under its new medium-term management plan. Based on these policies and the consolidated financial results for the second quarter of the fiscal year ending March 31, 2027 announced today, the Company has revised its interim dividend to 16 yen per share, an increase of 1 yen from the previously announced forecast of 15 yen per share. The year-end dividend forecast has also been raised to 16 yen per share, up 1 yen from the previously announced forecast of 15 yen per share. As a result, the annual dividend per share will be 32 yen, an increase of 2 yen from the previous forecast.

* The above-mentioned forecasts are based on information currently available to the Company. Actual results may differ from the forecasts due to various factors in the future.