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November 10, 2026

To whom it may concern,

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Name of representative: Yoshihiko Kasai, Representative Director, President
(Securities code: 7482, TSE Prime Market)
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Notice of Revision to Full-Year Consolidated Performance Forecast, Dividend from Retained Earnings (Interim Dividend), and Revision to Dividend Forecast for the Fiscal Year Ending March 31, 2027

Shimojima Co., Ltd. (the "Company") hereby announces that it resolved at a meeting of its Board of Directors held today, in view of recent business performance trends, to revise as follows its consolidated financial forecasts and year-end dividend forecast for the fiscal year ending March 31, 2027, both of which were announced on May 13, 2026, and to distribute surplus with a record date of September 30, 2026.

1. Revisions to Consolidated Financial Results

(1) Revision to Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2027 (April 1, 2026 to March 31, 2027)

	Net sales (Millions of yen)	Operating profit (Millions of yen)	Ordinary profit (Millions of yen)	Profit attributable to owners of parent (Millions of yen)	Basic earnings per share (Yen)
Previous forecast (A)	66,000	3,700	4,000	2,600	111.16
Revised forecast (B)	68,500	4,500	4,800	3,100	132.34
Change (B-A)	2,500	800	800	500	-
Change (%)	+3.8%	+21.6%	+20.0%	+19.2%	-
(Reference) Actual results for the fiscal year ended March 31, 2026	64,829	3,456	3,869	2,738	117.12

(2) Reason for Revision

The Company has decided to revise its consolidated financial forecast for the fiscal year ending March 31, 2027, because it expects its net sales, operating profit, ordinary profit, and profit attributable to owners of parent to exceed the initial forecast, considering its recent business performance trends.

(Note) The revised financial forecast is based on the information available as of the date of this announcement. Actual results may differ from this revision due to various factors. If any matters arise in the future that require further revision thereto, the Company will promptly disclose the relevant information.

2. Interim Dividend from Surplus and Revision of Year-end Dividend Forecast

(1) Detail of Dividend from Retained Earnings (Interim Dividend)

	Current resolution	Previous announced dividend forecast (May 13, 2026)	Previous interim period of fiscal year ended March 31, 2026
Record Date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	JPY 33	JPY 29	JPY 27
Total dividend amount	JPY 773 million	—	JPY 631 million
Effective date	December 1, 2026	—	December 1, 2025
Dividend Source	Retained earnings	—	Retained earnings

(2) Revised Dividend Forecast

	Dividend per share		
	Interim	Year-end	Annual
Previous forecast (May 13, 2026)	29 yen	30 yen	59 yen
Revised forecast		33 yen	66 yen
Actual dividend for the current fiscal year	33 yen		
Actual results for the previous fiscal year (fiscal year ended March 31, 2026)	27 yen	32 yen	59 yen

(3) Reason

The Company's basic policy on profit distribution is to determine dividends based on its financial performance and financial position in each fiscal year, while maintaining the focus on the stability of the dividends. Under this policy, the Company had initially planned to pay an interim dividend of ¥29 per share and a year-end dividend of ¥30 per share for the fiscal year ending March 31, 2027. However, in light of the revision to the consolidated financial forecast for the fiscal year ending March 31, 2027, the Company now plans to increase its interim dividend by ¥4 to ¥33 per share and its year-end dividend by ¥3 to ¥33 per share. As a result, it expects its annual dividend per share to be ¥66.