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 12, 2026

To whom it may concern:

Company Name: TSUGAMI CORPORATION
Representative Director: Nobuhiro Watabe, President and Representative Director
(Stock Code: 6101, Tokyo Stock Exchange Prime Market)
Contact: Hajime Oodaira, Executive Officer, Finance
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Notice of Dividend of Surplus

TSUGAMI CORPORATION announces that at a meeting of the Board of Directors held on November 12, 2026, it passed a resolution regarding the distribution of dividends from surplus with a record date of September 30, 2026. Details are as follows.

1. Outline of dividends

	Amount determined	Most recent dividend forecast (announced on Oct. 20, 2026)	Results in the previous year (the six months ended September 30, 2025)
Record date	September 30, 2026	Same as left	September 30, 2025
Dividend per share	¥61.00	¥61.00	¥36.00
Total amount of dividend	2,822 million yen	--	1,689 million yen
Effective date	November 30, 2026	--	November 28, 2025
Dividend resource	Retained earnings	--	Retained earnings

2. Reference

Details of annual dividend

	Dividend per share (yen)		
Record date	Second quarter-end	Fiscal year-end	Total
Dividend forecast		¥61.00	¥122.00
Dividends for the fiscal year under review	¥61.00		
Dividend for the previous fiscal year (the year ended March 31, 2026)	¥36.00	¥49.00	¥85.00