November 13, 2026

To our shareholders:

Company name: Aica Kogyo Company, Limited
Stock code: 4206 Tokyo Stock Exchange Prime Market/ Nagoya Stock Exchange Premier Market
Representative: Kenji Ebihara, President
Inquiries: Yousuke Mori, General Manager, Financial Management Department (Tel: +81-52-533-3135)

Notice Concerning Dividend of Surplus (Interim Dividend)

Aica Kogyo Company, Limited (the "Company") hereby announces that, at a meeting of its Board of Directors held today, it resolved to pay a dividend of surplus (interim dividend) with a record date of September 30, 2026, as described below.

1. Details of dividends

	Determined amount	Most recent dividend forecast (announced on August 4, 2026)	Previous year's results (fiscal year ended March 31, 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	¥72.00	¥72.00	¥66.00
Total dividend amount	¥4,767 million	—	¥4,141 million
Effective date	December 15, 2026	—	December 2, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

The Company's capital policy aims to enhance corporate value by optimizing group capital allocation while maintaining an appropriate balance among shareholder returns, capital efficiency, and financial soundness.

With respect to shareholder returns, the Company pays dividends after comprehensively taking into account consolidated performance for each fiscal period, the dividend payout ratio, and internal reserves, with the aim of returning profits to shareholders while achieving sustainable growth. Under its current medium-term business plan, "Value Creation 3000 & 300," the Company's basic policy is to continue a progressive dividend policy without dividend reductions.

As announced in the "Notice Concerning Revision to Dividend Forecast (Dividend Increase)" dated

August 4, 2026, the Company has decided to set the interim dividend for the fiscal year ending March 31, 2027, at ¥72 per share.

(Reference) Breakdown of annual dividends

	Dividend per share		
Record date	Second quarter-end	Fiscal year-end	Total
Dividend forecast		¥72.00	¥144.00
Current year's results (fiscal year ending March 31, 2027)	¥72.00		
Previous year's results (fiscal year ended March 31, 2026)	¥66.00	¥72.00	¥138.00