



May 20, 2026

Company name: NIPPO LTD.
 Name of representative: Yasuchika Iwasa, President
 (Securities code: 9913; Tokyo, Nagoya Market)
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Notice Regarding Dividends of Surplus

Nippo Ltd. hereby announces that at its Board of Directors meeting held on May 20, 2026, it was resolved to submit a proposal to the 75th Annual General Meeting of Shareholders scheduled for June 23, 2026, regarding the dividends of surplus with a record date of March 31, 2026.

1. Details of dividend (the year-end dividends)

	Determined amount	Most recent dividend forecast (Announced on May 18, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	¥154.00 (including a special dividend of ¥76.00 per share)	¥154.00 (including a special dividend of ¥76.00 per share)	¥76.00
Total amount of dividends	¥1,402,599 thousand	—	¥692,193 thousand
Effective date	June 24, 2026 (plan)	—	June 24, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

With cash dividends as the pillar of shareholder returns, we have established a basic policy of “increasing dividends in line with sustainable profit growth”, and aim to continuously improve both the total amount of dividends and the dividend payout ratio.

With the current fiscal year, we have achieved the 3-year cumulative total of consolidated operating profit target set under our "Medium-Term Management Plan 2025," and furthermore, operating profit for the fiscal year ended March 2026 exceeded ¥2 billion, a landmark figure for our company. This is entirely owing to the long-standing support of our shareholders and all other stakeholders, and we express our deepest gratitude.

Regarding the year-end dividend for the current fiscal year, taking into account the basic policy on shareholder returns mentioned above, we have set the year-end dividend to ¥154 per share — comprising the ordinary dividend of ¥78 per share, plus a special dividend of ¥76 per share based

on the capital allocation policy set forth in our "Medium-Term Management Plan 2025" — as stated in the " Notice Regarding Revision to Dividend Forecast (Special dividend)" announced on May 18, 2026.

[Reference] Breakdown of Annual Dividends

Record date	Dividend per share (Yen)		
	Second quarter-end	Year end	Annual
Dividend of March 31, 2026 period	¥0.00	¥154.00 (plan)	¥154.00 (plan)
Dividend of March 31, 2025 period	¥0.00	¥76.00	¥76.00

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