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February 13, 2026

Company name: Nikkiso Co., Ltd.
Representative: Koichi Kato,
Representative Director, President & CEO
(Code No. 6376, TSE Prime Market)
Contact: Masaharu Murakami,
Executive Officer, Head of Corporate Unit
(Tel. +81-3-3443-3717)

Notice Regarding Dividend from Surplus (Year-End Dividend) and Dividend Forecast for the Next Fiscal Year (Both Dividend Increases)

Nikkiso Co., Ltd. (the "Company") hereby announces that, at the meeting of the Board of Directors held today, it resolved to distribute dividends of surplus with a record date of December 31, 2025, regarding the year-end dividend for the fiscal year ended December 31, 2025 (from January 1, 2025 to December 31, 2025), and the dividend forecast for the next fiscal year ending December 31, 2026 (from January 1, 2026 to December 31, 2026), as follows.

1. Dividend from Surplus (Year-End Dividend)

(1) Details of Year-End Dividend

	Determined Amount	Most Recent Dividend Forecast (Announced Feb 14, 2025)	Previous Year Results (FY Ended Dec. 2024)
Record Date	December 31, 2025	December 31, 2025	December 31, 2024
Dividend per Share	22.00 Yen (Ordinary Dividend 22.00 Yen)	18.00 Yen (Ordinary Dividend 18.00 Yen)	15.00 Yen (Ordinary Dividend 15.00 Yen)
Total Amount of Dividends	1,435,846,654 Yen	—	993,738,600 Yen
Effective Date	March 12, 2026	—	March 12, 2025
Source of Dividends	Retained Earnings	—	Retained Earnings

(2) Reason for the Revision

The Company's basic capital policy aims to achieve sustainable growth and increase corporate value over the medium to long term while pursuing an optimal balance among financial soundness, capital efficiency, and shareholder returns. Based on the fundamental approach that continuous and stable shareholder returns are a key pillar of our capital policy, the Company will return profits to shareholders through the comprehensive consideration of business performance, business environment, and other relevant factors. Simultaneously, the Company strategically allocates internal reserves to invest in new business development and enhance production capabilities.

Under the medium-term business plan, ”Nikkiso 2025 Phase 2” (three years from 2023 to 2025) (”Phase 2”), based on the business profitability improvement, financial soundness and capital efficiency, the Company has strived to enhance stable shareholder returns with a total payout ratio of approximately 35% in the fiscal year ended December 31, 2025. For the fiscal year ended December 31, 2025, the Company increased its year-end dividend by JPY 4 from JPY 18 to JPY 22 per share, bringing the annual dividend to JPY 40 per share. This reflects the achievement of the operating profit target set under Phase 2, driven by improved overall corporate profitability and business expansion across the core businesses.

2. Dividend Forecasts

(1) Dividend Forecasts for the Next Fiscal Year

	Dividend per share (Yen)		
	Second quarter-end	Fiscal-year end	Total
Forecasts for the next fiscal year (Fiscal year ending December 31, 2026)	25.00	25.00	50.00
Actual results for the current fiscal year (Fiscal year ended December 31, 2025)	18.00	22.00	40.00
Actual results for the previous fiscal year (Fiscal year ended December 31, 2024)	15.00	15.00	30.00

(2) Reason for the Dividend Increase

The Company announced its new medium-term business plan, “NIKKISO 2028 – Toward a Healthier World” (three years from 2026 to 2028) (“NIKKISO 2028”) on February 13, 2026. Aiming to realize our vision for the next ten years, “Nikkiso that continues to take on challenges to achieve a ‘Healthier World’”, the Company will strive to build a resilient and sustainable management foundation through the development of new business opportunities and the strengthening of its business base.

Under NIKKISO 2028, the Company has adopted a progressive dividend policy premised on improving profitability. The Company aims to strengthen shareholder returns by accelerating dividend increases, targeting a dividend on equity (DOE) ratio of approximately 2.5% by 2028. In the long-term, the Company aims to achieve a stable enhancement of shareholder returns, with a DOE ratio of around 3% as a target. For the next fiscal year, based on the basic policy, the Company plans to pay an annual dividend of JPY 50 per share.