August 6, 2026
Junya Suzuki
Chairman of the Board and Group CEO
Nissha Co., Ltd.
Stock Exchange Listing: Tokyo Stock Exchange, Prime Market 7915
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Notice Regarding Dividend of Surplus (Interim Dividend)

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

1. Details of Interim Dividend

	Determined Amount	Latest Dividend Forecast (announced on May 12, 2026)	Previous Fiscal Year Results (FY2025 interim dividend)
Record date	June 30, 2026	Same as left	June 30, 2025
Dividend per share	25.00 yen	25.00 yen	25.00 yen
Total Amount of Dividends	1,200 million yen	—	1,193 million yen
Effective date	September 1, 2026	—	September 1, 2025
Source of Dividend	Retained earnings	—	Retained earnings

2. Reasons

The Company's basic policy is to provide stable ongoing dividends to our shareholders. In determining distributions of profits to shareholders, the Company implements the basic policy of the consistence dividends by taking into account a full range of factors including its business results, dividend payout ratios, financial soundness, and other factors. In addition, the Company will properly consider special dividends that take into account the business results for the current fiscal year and stock buybacks as a way of improving capital efficiency.

As announced in the "Notice Regarding Postponement of Announcement of Financial Results for the Second Quarter (Interim Period) of the Fiscal Year Ending December 31, 2026 and Consideration of Application for Extension of the Filing Deadline for the Semi-Annual Securities Report" dated August 4, 2026, the Company's financial results of the Second Quarter (Interim Period) of FY2026 have not been finalized as of today. Nevertheless, as the requirements under Article 459, Paragraph 2 of the Companies Act are satisfied and in line with the above shareholder return policy, the Company has resolved to pay a dividend of surplus.

After comprehensive consideration of the current fiscal year's business and market conditions, the Company has decided to pay an interim dividend of 25.00 yen per share, as previously forecast on May 12, 2026.

(Reference) Breakdown of Annual Dividends

	Dividend per share		
Record date	Second Quarter-end	Year-end	Total
FY2025 (Actual)	25.00 yen	25.00 yen	50.00 yen
FY2026 (Forecast)	25.00 yen	25.00 yen	50.00 yen

END