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May 12, 2026

Company name: OSAKA SODA Co., Ltd.
Name of representative: Kenshi Terada, Representative Director and President and Chief Executive Officer
(Securities code: 4046; Tokyo Stock Exchange)
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Notice Concerning Dividends of surplus (Increase in Dividend)

OSAKA SODA Co., Ltd. (the “Company”) hereby announces that its Board of Directors, at a meeting held on May 12, 2026, resolved to pay dividends of surplus with a record date of March 31, 2026, as detailed below.

1. Details of year-end dividend for the fiscal year ended March 31, 2026

	Determined amount	Most recent dividend forecast (November 7,2025)	Actual results for the previous fiscal year (Fiscal year ended March 31,2025)
Record date	March 31,2026	Same as left	March 31,2025
Dividend per share	Yen 16.00	Yen 13.00	Yen 10.00
Total amount of Dividends	Million Yen 1,965	-	Million Yen 1,258
Effective date	June 12,2026	-	June 9,2025
Source of dividends	Retained earnings	-	Retained earnings

2. Reason for the increase

Based on the business performance for the fiscal year ending March 31, 2026, and after comprehensively considering the sustainability of stable dividend payments as well as retained earnings necessary for future business development, the Company has decided to increase the year-end dividend by 3yen per share from the most recent forecast, to 16yen per share.

(Reference)

Record date	Dividend per share		
	Second quarter-end	Fiscal year-end	Total
Actual results for the current fiscal year (March 31,2026)	Yen 12.00	Yen 16.00	Yen 28.00
Actual results for the previous fiscal year (March 31,2025)	Yen 45.00	Yen 10.00	-

Note: The Company implemented a 5-for-1 stock split for common shares with an effective October 1, 2024. As the per-share dividend for the fiscal year ended March 31, 2025 cannot be simply aggregated due to the stock split, the annual dividend is indicated as “-”.When the stock split is taken into consideration, the interim dividend as of the end of the second quarter for the fiscal year ended March 31, 2025 was 9.00yen per share, and the annual dividend was 19.00yen per share.