November 6, 2026

To Whom It May Concern:

Company Name: NAGASE & CO., LTD.
Representative: Hiroyuki Ueshima,
Representative Director,
President and CEO
Stock Exchange Listings:
Tokyo (Prime Market) Code 8012
Contact: Natsuki Imamura,
Executive Officer, General Manager,
Corporate Management Dept.
Tel: +81-3-3665-3028

Notice Regarding Dividends of Surplus (Interim Dividend) and Revision to Year-End Dividend Forecast (Dividend Increase)

NAGASE & CO., LTD. (hereinafter referred to as "NAGASE") hereby announces that its Board of Directors, at a meeting held on November 6, 2026, resolved to pay dividends of surplus (interim dividend) with a record date of September 30, 2026, and to revise its year-end dividend forecast for the fiscal year ending March 31, 2027, as described below.

1. Details of dividends of surplus (interim dividend)

	Amount determined	Latest dividend forecast (Announced on May 7, 2026)	Results for the previous fiscal year (Interim period for the fiscal year ended March 2026)
Record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividend per share	¥15	¥13	¥45
Total dividends	¥6,124 million	—	¥4,710 million
Effective date	December 7, 2026	—	December 1, 2025
Source of dividends	Retained earnings	—	Retained earnings

* With an effective date of April 1, 2026, NAGASE has conducted a share split at a ratio of 4 shares for every one common share. Accordingly, dividend per share for the previous fiscal year is presented on a pre-split basis.

2. Details of revision to year-end dividend forecast

	Annual dividend		
	Second quarter-end	Fiscal year-end	Total
Previous forecasts	¥13	¥14	¥27
Revised forecasts		¥15	¥30
Results for the current fiscal year	¥15		
Results for the previous fiscal year (Fiscal year ended March 2026)	¥45	¥55	¥100

* With an effective date of April 1, 2026, NAGASE has conducted a share split at a ratio of 4 shares for every one common share. Accordingly, dividend per share for the previous fiscal year is presented on a pre-split basis.

3. Reason for revision

NAGASE positions the enhancement of shareholder value as one of its key management priorities. Under Medium-Term Management Plan “Walk the Talk 2028”, NAGASE has established a shareholder return policy focused on continuous dividend increases and flexibly repurchasing its own shares.

Based on the above shareholder return policy, NAGASE has decided to pay an interim dividend of ¥15 per share (an increase of ¥2 from the previous forecast of ¥13) and to revise its year-end dividend forecast for the fiscal year ending March 31, 2027, to ¥15 per share (an increase of ¥1 from the previous forecast of ¥14), after comprehensively considering recent business performance, the level of internal reserves, among other factors.

End