May 8, 2026

To whom it may concern

Listed company name:	**NICHIDEN Corporation**
Name of representative:	Toshikazu Fuke, Representative Director and President Executive Officer (Securities Code: 9902, TSE Prime Market)
Person responsible for inquiries:	Atsushi Sangawa, Director and Managing Executive Officer General Manager of Administration Department (TEL: +81-6-7637-7000)

Notice Concerning Dividends of Surplus and the Earlier Payment Start Date

NICHIDEN Corporation (the "Company") hereby announces that, at its Board of Directors meeting held on May 8, 2026, it resolved to distribute dividends of surplus, as of the record date of March 31, 2026.

Until the previous fiscal year, the year-end dividend payment start date was set for the business day following the Ordinary General Meeting of Shareholders. However, the Company's Articles of Incorporation stipulate, pursuant to Article 459, paragraph (1) of the Companies Act, that dividends of surplus may be paid by resolution of the Board of Directors. Therefore, the Company also announces that the year-end dividend payment start date has been moved up, starting from this year.

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on February 3, 2026)	Actual results for the previous fiscal year (Fiscal year ended March 2025)
Record date	March 31, 2026	Same as on left	March 31, 2025
Dividend per share (yen)	35.00 yen	35.00 yen	45.00 yen
Total amount of dividends	1,033 million yen	—	1,328 million yen
Effective date	June 1, 2026	—	June 23, 2025
Source of dividends	Retained earnings	—	Retained earnings

2. Reason

The Company's basic policy is to strive to maintain a stable management foundation over the long term and to return profits to shareholders by continuously paying dividends. Based on this policy, and taking into account the business results for the fiscal year under review, planned business development, and other factors, the Company has decided to pay an ordinary dividend of 35 yen per share as the year-end dividend for the fiscal year ended March 2026.

3. Earlier payment start date

Please be advised that important documents concerning the year-end dividend will be sent and payment will be made as follows.

(1) Date of dispatch of important documents concerning the year-end dividend: Friday, May 29, 2026

* Important documents concerning the year-end dividend will be enclosed in the Notice of Convocation of the 75th Ordinary General Meeting of Shareholders, which will be sent on the same day.

*1 Shareholders who hold less than one unit (100 shares) will only receive the important documents concerning the year-end dividend on the same date.

(2) Payment start date Monday, June 1, 2026

(Reference) Breakdown of annual dividends

	Dividend per share (yen)		
Record date	Second quarter-end	Fiscal year-end	Total
Results for the fiscal year ended March 2026	35.00 yen	35.00 yen	70.00 yen
Results for the fiscal year ended March 2025	30.00 yen	45.00 yen	75.00 yen

The year-end dividend for the fiscal year ended March 2025 includes a commemorative dividend of 10 yen for the 90 year anniversary of our founding.