November 5, 2025

To our shareholders:

Company name: Aica Kogyo Company, Limited
Stock code: 4206 Tokyo Stock Exchange Prime Market/ Nagoya Stock Exchange Premier Market
Representative: Kenji Ebihara, President
Inquiries: Yousuke Mori, General Manager, Financial Management Department
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Notice Related to Dividend of Surplus (Interim Dividend)

Aica Kogyo Co., Ltd. (the “Company”) hereby inform you that at the Board of Directors Meeting held on November 5, 2025, we have resolved to provide a dividend of surplus with a record date of September 30, 2025, as follows.

1. Details of dividends

	Final proposal amount	Most recent dividend forecast (announced on May 1, 2025)	Previous year’s results (fiscal year ended March 31, 2025)
Record date	September 30, 2025	September 30, 2025	September 30, 2024
Dividend per share	¥66.00	¥66.00	¥56.00
Total dividend amount	¥4,141 million	—	¥3,585 million
Effective date	December 2, 2025	—	December 3, 2024
Source of dividends	Retained Earnings	—	Retained Earnings

2. Reason

In order to achieve both the return of profits to our shareholders and the sustainable growth of the Company, we have adopted a dividend policy that takes into account, in a comprehensive manner, our consolidated business performance for each fiscal year, dividend payout ratio, and internal reserves.

Under our medium-term business plan, “Value Creation 3000 & 300,” maintaining a progressive dividend without any reduction was established as our basic policy.

Under this policy, the interim dividend for the fiscal year ending March 31, 2026, has been set at ¥66 per share.

(Reference) Breakdown of Annual Dividends

	Dividend per share		
Record date	The end of second quarter	Year end	Full year
Dividend forecast		¥70.00	¥136.00
Current fiscal year's results (fiscal year ended March 31, 2026)	¥66.00		
Previous fiscal year's results (fiscal year ended March 31, 2025)	¥56.00	¥70.00	¥126.00