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Create Value, Build the Future
TOA CORPORATION

May 13, 2026

To Whom It May Concern:

Company name: TOA CORPORATION
Representative: Takeshi Hayakawa, President and Representative Director
(Securities code: 1885; TSE Prime Market and SSE)
Inquiries: Yasuhiro Kurashiki, General Manager, Administration Dept., Corporate Management General Headquarters
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Notice Concerning Dividends of Surplus (Dividend Increase)

TOA CORPORATION (hereinafter, the "Company") hereby announces that its Board of Directors, at a meeting held on May 13, 2026, resolved to submit to the 136th Ordinary General Meeting of Shareholders to be held on June 26, 2026, a proposal concerning dividends of surplus with a record date of March 31, 2026, as follows.

1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on February 6, 2026)	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	¥62.00 (Ordinary dividend: ¥39.00) (Special dividend: ¥23.00)	¥54.00 (Ordinary dividend: ¥39.00) (Special dividend: ¥15.00)	¥76.00 (Ordinary dividend: ¥76.00)
Total amount of dividends	¥5,072 million	–	¥6,251 million
Effective date	June 29, 2026	–	June 30, 2025
Source of dividends	Retained earnings	–	Retained earnings

(Note) Up until the fiscal year ended March 31, 2025, the Company paid dividends of surplus once per year in the form of a fiscal year-end dividend. However, in the fiscal year ended March 31, 2026, it introduced an interim dividend system.

2. Reason

The Company has set the target of maintaining a dividend payout ratio on a consolidated basis of 40% or higher. Based on the above policy and after giving comprehensive consideration to the Company's financial results and financial situation for the current fiscal year, the Company has decided to pay a special dividend of ¥23 per share (an ¥8 per share increase relative to the most recent dividend forecast) as part of its year-end dividend for the fiscal year ended March 31, 2026. As a result, when combined with the ordinary dividend of ¥39 per share, the Company shall pay a total year-end dividend of ¥62 per share, which, together with the interim dividend of ¥38 per share, brings the total annual dividends to ¥100 per share.

(Reference)

Breakdown of annual dividend

	Annual dividends		
Record date	2nd quarter-end	Fiscal year-end	Total
Actual dividends for current fiscal year	¥38.00 (Ordinary dividend: ¥38.00)	¥62.00 (Ordinary dividend: ¥39.00) (Special dividend: ¥23.00)	¥100.00 (Ordinary dividend: ¥77.00) (Special dividend: ¥23.00)
Actual dividends for previous fiscal year (ended March 31, 2025)	—	¥76.00 (Ordinary dividend: ¥76.00)	¥76.00 (Ordinary dividend: ¥76.00)

(Note) Up until the fiscal year ended March 31, 2025, the Company paid dividends of surplus once per year in the form of a fiscal year-end dividend. However, in the fiscal year ended March 31, 2026, it introduced an interim dividend system.