

This is the English translation of a Japanese press release published on January 6, 2026. If there are any differences in content or interpretation, the Japanese version shall prevail.

January 6, 2026

## **Announcement on Revision of the Dividend Forecast for the Fiscal Year Ending February 28, 2026 (No Dividend)**

Hisamitsu Pharmaceutical Co., Ltd. (the "Company") hereby announces that its board of directors has resolved, at its meeting held today, that the Company's dividend forecast for the fiscal year ending February 28, 2026 be revised and no year-end dividend be paid for the fiscal year ending February 28, 2026, subject to the successful consummation of the tender offer for the Company's common stock (the "Company's Stock"), share acquisition rights, and American Depository Receipts by TAIYO KOSAN CO., INC. (the "Offeror") as described in the Announcement of Implementation of MBO and Recommendation for Tendering Shares released today by the Company (the "Company's Expression of Opinion Press Release") (the "Tender Offer").

### **1. Details of the Revision of the Dividend Forecast**

	Dividend per share		
	Second quarter	Year-end	Total
Previous forecast (announced on April 10, 2025)		60.00 yen	120.00 yen
Revised forecast		0.00 yen	60.00 yen
Actual results	60.00 yen		
Actual results of previous fiscal year (ended February 28, 2025)	45.00 yen	45.00 yen	90.00 yen

### **2. Reasons for the Revision**

The Company's board of directors has resolved, at its meeting held today, that the Company express its opinion in support of the Tender Offer, and that the Company (i) recommend its shareholders to tender their shares in the Tender Offer, (ii) recommend the holders of the American Depository Receipts to deliver their shares to the depositary bank in advance and to receive their shares in the Company's Stock corresponding to the American Depository Receipts represented by the American Depository Receipts, before tendering their shares in the Company's Stock in the Tender Offer, and (iii) leave the decision of whether or not to tender the Share Acquisition Rights in the Tender Offer to the discretion of the Share Acquisition Right Holders.

The board of directors' resolution described above was adopted on the assumption that the Offeror intends to take the Company private through the Tender Offer and the series of procedures intended thereafter, and that the Company's Stock will be delisted (for further details, please see the Company's Expression of Opinion Press Release).

While the Company's intention was to continue to pay stable dividends to its shareholders, according to the Offeror the purchase price to be used in the Tender Offer was comprehensively considered and determined on the assumption that the Company would pay no year-end dividend with the record date of February 28, 2026. For this reason, the Company's board of directors resolved, at its meeting held today, that the Company's dividend forecast for the fiscal year ending February 28, 2026 be revised and no year-end dividend be paid for the fiscal year ending February 28, 2026, subject to the successful consummation of the Tender Offer.