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April 28, 2026

To whom it may concern,

Company name: PACIFIC METALS CO., LTD.  
Representative: Kazuo Iwadate, President and  
Representative Director  
(Securities code: 5541  
TSE Prime Market)  
Contact: Terunobu Matsuyama,  
Director and Managing Executive  
Officer  
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### Notice Concerning Dividends of Surplus

PACIFIC METALS CO., LTD. (the “Company”) hereby announces that it has resolved, at the Board of Directors’ meeting held on April 28, 2026, to pay dividends of surplus with a record date of March 31, 2026. The details are described below.

#### 1. Details of dividends

	Determined amount	Most recent dividend forecast (Announced on May 9, 2025)	Actual results for the previous fiscal year (Year-end dividends for the fiscal year ended March 31, 2025)
Record date	March 31, 2026	Same as left	March 31, 2025
Dividend per share	75.00 yen	60.00 yen	135.00 yen
Total amount of dividends	1,304 million yen	—	2,632 million yen
Effective date	June 4, 2026	—	June 5, 2025
Source of dividends	Retained earnings	—	Retained earnings

#### 2. Reasons

With regard to dividends of profits, the Company has positioned the return of profits to shareholders as one of the important management issues. It will aim to achieve a Dividend on Equity Ratio (DOE) of 4% for the time being while enhancing and strengthening its corporate structure.

The Company will also use internal reserve as a fund to respond functionally to changes in the business environment and utilize the fund to secure resources, develop new technologies, make capital investments, and acquire treasury shares as part of its capital policies.

With regard to the year-end dividend for the fiscal year ended March 31, 2026, in light of the aforementioned dividend policy as well as revisions to the consolidated financial results forecast (“Notice Concerning Recording of Cost of Sales (Reversal of Write-down of Inventories), Recording of Non-operating Income (Share of Profit of Entities Accounted for Using Equity Method) and Revisions to Financial Results Forecast” dated April 28, 2026), the Company has set the dividend at 75 yen per share.

Accordingly, the annual dividend, including the interim dividend, will be 135 yen per share.

[Reference] Details of annual dividend

Record date	Dividend per share		
	2nd quarter-end	Year-end	Total
Actual results for the current fiscal year	60.00 yen	75.00 yen	135.00 yen
Actual results for the previous fiscal year (Fiscal year ended March 31, 2025)	0.00 yen	135.00 yen	135.00 yen