

ENGLISH DISCLOSURE (DRAFT)

# Timely Disclosure Notices — English Versions (Revisions to Forecasts / Acquisition of Own Shares / Year-End Dividend)

Sample Manufacturing Co., Ltd. / Disclosed February 10 and May 13, 2026 — English translations of the Japanese originals

|                         |                                                                                                                                                                                                                   |
|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Documents</b>        | Notice Concerning Revisions to Full-Year Financial Results Forecasts; Notice Concerning Determination of Matters Related to Acquisition of Own Shares; Notice Concerning Dividends of Surplus (Year-End Dividend) |
| <b>Basis</b>            | TSE Securities Listing Regulations (timely disclosure) / TSE English Sample Disclosure Forms (Decisions; Other Matters) / Prime Market English-language disclosure (from April 2025)                              |
| <b>Fiscal year</b>      | 28th fiscal year (April 1, 2025 to March 31, 2026)                                                                                                                                                                |
| <b>Disclosure dates</b> | February 10, 2026 (forecast revision); May 13, 2026 (own shares; year-end dividend) — simultaneous with the Japanese originals                                                                                    |
| <b>Company</b>          | Sample Manufacturing Co., Ltd. (fictitious sample, TSE Prime Market)                                                                                                                                              |

|                    |                               |
|--------------------|-------------------------------|
| <b>Prepared by</b> | cpaai.jp (AI-generated draft) |
| <b>Reviewed by</b> | —                             |

*This document is an AI-generated draft prepared for review by certified public accountants, disclosure staff and legal counsel. The company, individuals and figures are entirely fictitious and bear no relation to any actual company or person. It is not intended as a solicitation of investment or a basis for investment decisions. These English versions are translations of the Japanese originals for reference purposes only; the Japanese originals prevail.*

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*Note: These documents have been translated from the Japanese originals for reference purposes only. In the event of any discrepancy between these translated documents and the Japanese originals, the originals shall prevail.*

| Item            | Description                                                                                                                                                                                                                                                                                                                                              |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Documents       | (1) Notice Concerning Revisions to Full-Year Financial Results Forecasts (February 10, 2026); (2) Notice Concerning Determination of Matters Related to Acquisition of Own Shares (May 13, 2026); (3) Notice Concerning Dividends of Surplus (Year-End Dividend) (May 13, 2026)                                                                          |
| Company name    | Sample Manufacturing Co., Ltd. (サンプル製造株式会社)                                                                                                                                                                                                                                                                                                              |
| Listing         | Tokyo Stock Exchange (Prime Market)                                                                                                                                                                                                                                                                                                                      |
| Securities code | 0000 (fictitious)                                                                                                                                                                                                                                                                                                                                        |
| Representative  | Seiichiro Fujikawa, President and Representative Director                                                                                                                                                                                                                                                                                                |
| Inquiries       | Misaki Takatsu, Director and Executive Officer, General Manager of Corporate Administration Division (Telephone: +81-266-00-0000)                                                                                                                                                                                                                        |
| Basis           | Tokyo Stock Exchange Securities Listing Regulations (timely disclosure of decisions and revisions to forecasts); TSE English Sample Disclosure Forms; Prime Market English-language disclosure requirement (from April 2025, simultaneous English disclosure of financial results and decisions/occurrences that materially affect investment decisions) |
| Prepared by     | cpai.jp (AI-generated draft)                                                                                                                                                                                                                                                                                                                             |

チェック観点（日本語）：東証「英文開示様式例」（決定事実=Decisions／その他=Other Matters）の項目名・定型文（*hereby announces that it has resolved, at a meeting of the Board of Directors held on ...*）に倣う。原文優先の定型注記は TDnet に個別登録する文書ごと（Part 1～3 の各末尾）に置く。数値・日付は日本語の適時開示ドラフト集と同一（*check:sample-consistency* で突合）。プライム市場の英文同時開示（2025年4月～）は決算情報と「投資判断

に重要な影響を与える決定事実・発生事実」が対象であり、3本とも同時開示の対象として扱う。役職の英訳（President and Representative Director 等）は決算短信英文版・CG 報告書（英文）と統一する。

## Part 1 — Notice Concerning Revisions to Full-Year Financial Results Forecasts

February 10, 2026

To whom it may concern:

| Item                   | Description                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Company name           | Sample Manufacturing Co., Ltd.                                                                                                    |
| Name of representative | Seiichiro Fujikawa, President and Representative Director (Securities code: 0000; TSE Prime Market)                               |
| Inquiries              | Misaki Takatsu, Director and Executive Officer, General Manager of Corporate Administration Division (Telephone: +81-266-00-0000) |

### Notice Concerning Revisions to Full-Year Consolidated Financial Results Forecasts for the Fiscal Year Ending March 31, 2026

Sample Manufacturing Co., Ltd. (the "Company") hereby announces that, in light of the most recent operating trends, it has revised the consolidated financial results forecasts for the fiscal year ending March 31, 2026 (April 1, 2025 through March 31, 2026) announced on May 14, 2025, as described below.

#### 1. Revisions to consolidated financial results forecasts for the current fiscal year (April 1, 2025 through March 31, 2026)

(Millions of yen)

|                                    | Consolidated net sales | Consolidated operating profit | Consolidated ordinary profit | Profit attributable to owners of parent | Consolidated earnings per share |
|------------------------------------|------------------------|-------------------------------|------------------------------|-----------------------------------------|---------------------------------|
| Previously announced forecasts (A) | 48,000                 | 3,750                         | 3,950                        | 2,600                                   | ¥103.13                         |
| Revised forecasts (B)              | 48,500                 | 3,900                         | 4,100                        | 2,700                                   | ¥107.16                         |
| Change (B-A)                       | 500                    | 150                           | 150                          | 100                                     | –                               |

|                                                                                                                                 |        |       |       |       |        |
|---------------------------------------------------------------------------------------------------------------------------------|--------|-------|-------|-------|--------|
| Change (%)                                                                                                                      | 1.0    | 4.0   | 3.8   | 3.8   | –      |
| (Reference)<br>Actual<br>consolidated<br>results for the<br>previous fiscal<br>year (Fiscal<br>year ended<br>March 31,<br>2025) | 46,500 | 3,680 | 3,890 | 2,510 | ¥99.52 |

- (Note) Consolidated earnings per share (forecast) is calculated based on the number of issued shares (excluding treasury shares) of 25,210 thousand as of March 31, 2025 for the previously announced forecasts, and on the average number of shares outstanding during the first nine months of the fiscal year of 25,196 thousand for the revised forecasts.

## 2. Reason for revision

In the first nine months of the fiscal year, demand for precision components for semiconductor manufacturing equipment in the Precision Equipment segment exceeded the Company's assumptions against the backdrop of investment related to generative AI, and profitability in the Electronic Components segment improved through growth in in-vehicle sensor modules and the effect of price revisions. On the other hand, the yen has appreciated toward the latter half of the fiscal year (assumed exchange rate for the fourth quarter: ¥138 to the U.S. dollar, compared with ¥145 previously assumed), which is expected to partly offset the improvement. Taking these factors into account, net sales and each level of profit are now expected to exceed the previously announced forecasts, and the Company has therefore revised its full-year consolidated financial results forecasts as described above. This revision does not meet the numerical criteria for the disclosure of revisions to forecasts prescribed by the Tokyo Stock Exchange (a change of 10% or more in net sales, or 30% or more in operating profit, ordinary profit or profit attributable to owners of parent) and is made voluntarily to assist investors in making investment decisions.

There is no change to the dividend forecasts of ¥34 per share for the full year (interim dividend of ¥17 and year-end dividend of ¥17) announced on November 10, 2025.

- (Note) The above forecasts are based on information available as of the date of this notice, and actual results may differ from the forecasts due to various factors.

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チェック観点（日本語）：修正前後の数値・修正日（2026年2月10日）・前回公表日（2025年5月14日）・為替前提は日本語版と同一。「10%・30%基準に非該当＝任意開示」の記述を英語でも落とさない。EPSの算定基礎（前回＝2025年3月31日現在25,210千株、今回＝第3四半期累計の期中平均25,196千株）を注記で明示する。

## Part 2 — Notice Concerning Determination of Matters Related to Acquisition of Own Shares

May 13, 2026

To whom it may concern:

| Item                   | Description                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Company name           | Sample Manufacturing Co., Ltd.                                                                                                    |
| Name of representative | Seiichiro Fujikawa, President and Representative Director (Securities code: 0000; TSE Prime Market)                               |
| Inquiries              | Misaki Takatsu, Director and Executive Officer, General Manager of Corporate Administration Division (Telephone: +81-266-00-0000) |

### Notice Concerning Determination of Matters Related to Acquisition of Own Shares

(Acquisition of Own Shares Pursuant to the Provisions of Article 156 of the Companies Act, as Applied by Replacing the Relevant Terms Pursuant to the Provisions of Article 165, Paragraph (3) of the Same Act)

Sample Manufacturing Co., Ltd. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 13, 2026, the matters concerning the acquisition of own shares pursuant to the provisions of Article 156 of the Companies Act, as applied by replacing the relevant terms pursuant to the provisions of Article 165, Paragraph (3) of the same Act. The details are described below.

## 1. Reason for acquisition of own shares

The Company will acquire its own shares in order to improve capital efficiency and enhance shareholder returns, and to implement a flexible capital policy in response to changes in the business environment. The Company plans to use the shares acquired for delivery under its restricted stock compensation plan and other purposes, and does not plan to cancel them for the time being.

## 2. Details of matters related to acquisition

| Item                                        | Description                                                                                   |
|---------------------------------------------|-----------------------------------------------------------------------------------------------|
| (1) Class of shares to be acquired          | Common shares of the Company                                                                  |
| (2) Total number of shares to be acquired   | Up to 300,000 shares (1.19% of the total number of issued shares (excluding treasury shares)) |
| (3) Total amount of share acquisition costs | Up to ¥500 million                                                                            |
| (4) Acquisition period                      | From May 14, 2026 to September 30, 2026                                                       |
| (5) Method of acquisition                   | Market purchases on the Tokyo Stock Exchange                                                  |

(Reference) Holding status of treasury shares as of March 31, 2026

| Item                                                      | Number of shares  |
|-----------------------------------------------------------|-------------------|
| Total number of issued shares (excluding treasury shares) | 25,185,000 shares |
| Number of treasury shares                                 | 815,000 shares    |

- (Note) Under its Articles of Incorporation, the Company may acquire its own shares through market transactions or a tender offer by resolution of the Board of Directors pursuant to Article 165, Paragraph (2) of the Companies Act. The status of acquisitions will be reported monthly in a Share Buyback Report (report on the status of purchases of own shares; Article 24-6, Paragraph (1) of the Financial Instruments and Exchange Act) to be filed with the Director-General of the Kanto Local Finance Bureau by the 15th of the following month, and the results will be disclosed after the end of the acquisition period in a "Notice Concerning Results of Acquisition of Own Shares."

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チェック観点（日本語）：表題の括弧書きは日本語原本（第165条第3項により読み替えて適用される第156条）の訳とし、本文の定型文（as applied by replacing the relevant terms pursuant to ... Article 165, paragraph (3) of the same Act. The details are described below.）は東証様式例の文言。東証様式例の表題括弧書きは「（会社法第165条

第2項の規定による定款の定めに基づく自己株式の取得)」であり、日本語原本の表題を東証標準に揃える場合は英文も併せて直す。上限株数・上限金額・取得期間・割合（ $1.19\% = 300,000 \div 25,185,000$ ）・3月31日現在の保有状況は日本語版と同一。自己株券買付状況報告書の英訳は EDINET の公式英名 "Share Buyback Report" を主とし、説明訳（report on the status of purchases of own shares）を併記する。取得期間終了後の「自己株式の取得結果に関するお知らせ」（Notice Concerning Results of Acquisition of Own Shares）の予告も原本どおり訳出する。

## Part 3 — Notice Concerning Dividends of Surplus (Year-End Dividend)

May 13, 2026

To whom it may concern:

| Item                   | Description                                                                                                                       |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| Company name           | Sample Manufacturing Co., Ltd.                                                                                                    |
| Name of representative | Seiichiro Fujikawa, President and Representative Director (Securities code: 0000; TSE Prime Market)                               |
| Inquiries              | Misaki Takatsu, Director and Executive Officer, General Manager of Corporate Administration Division (Telephone: +81-266-00-0000) |

### Notice Concerning Dividends of Surplus (Year-End Dividend)

Sample Manufacturing Co., Ltd. (the "Company") hereby announces that it has resolved, at a meeting of the Board of Directors held on May 13, 2026, to submit a proposal regarding dividends of surplus (year-end dividend) with a record date of March 31, 2026 to the 28th Annual General Meeting of Shareholders scheduled to be held on June 24, 2026, as described below.

#### 1. Details of dividend

| Item                      | Determined amount | Most recent dividend forecast (Announced on November 10, 2025) | Actual results for the previous fiscal year (Fiscal year ended March 31, 2025) |
|---------------------------|-------------------|----------------------------------------------------------------|--------------------------------------------------------------------------------|
| Record date               | March 31, 2026    | March 31, 2026                                                 | March 31, 2025                                                                 |
| Dividend per share        | ¥17.00            | ¥17.00                                                         | ¥16.00                                                                         |
| Total amount of dividends | ¥428 million      | –                                                              | ¥403 million                                                                   |
| Effective date            | June 25, 2026     | –                                                              | June 25, 2025                                                                  |
| Source of dividends       | Retained earnings | –                                                              | Retained earnings                                                              |

## 2. Reason

The Company regards the return of profits to shareholders as an important management priority, and its basic policy is to pay stable and continuous dividends in line with business results, targeting a consolidated dividend payout ratio of 30% or higher. In light of this policy and the results for the fiscal year under review (profit attributable to owners of parent of ¥2,720 million), the Company has decided to propose a year-end dividend of ¥17 per share. Together with the interim dividend of ¥17 per share paid in December 2025, the annual dividend for the fiscal year will be ¥34 per share (consolidated dividend payout ratio of 31.5%).

(Reference) Breakdown of annual dividends

| Fiscal year                      | Second quarter-end (Yen) | Fiscal-year end (Yen) | Total (Yen) |
|----------------------------------|--------------------------|-----------------------|-------------|
| Fiscal year ended March 31, 2026 | 17.00                    | 17.00                 | 34.00       |
| Fiscal year ended March 31, 2025 | 14.00                    | 16.00                 | 30.00       |

- (Note) This proposal is subject to approval at the 28th Annual General Meeting of Shareholders scheduled to be held on June 24, 2026 (year-end dividends of the Company are resolved by the General Meeting of Shareholders).

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チェック観点（日本語）：期末配当の決定機関が株主総会である会社の書き方（to submit a proposal ... to the Annual General Meeting）であり、取締役会決議で確定する会社（会社法第459条第1項）の様式例（resolved ... to pay dividends）と混同しない。配当総額428百万円＝17円×25,185,000株。効力発生日（June 25, 2026）は総会翌日で、決算短信の "Scheduled date to commence dividend payments" と一致させる。

## Reference — Simultaneous English disclosure checklist (for the disclosure team)

| Item                  | Japanese original         | English version     | Check                                      |
|-----------------------|---------------------------|---------------------|--------------------------------------------|
| Revision of forecasts | February 10, 2026 (TDnet) | Same day, same time | Figures and reasons identical; "voluntary" |

|                           |                      |                     |                                                                                                                                                                                                                                                                                                        |
|---------------------------|----------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                           |                      |                     | disclosure" statement retained                                                                                                                                                                                                                                                                         |
| Acquisition of own shares | May 13, 2026 (TDnet) | Same day, same time | Upper limits, period, and reference holdings identical; Companies Act references translated per TSE sample form                                                                                                                                                                                        |
| Year-end dividend         | May 13, 2026 (TDnet) | Same day, same time | Record date, effective date and totals identical; AGM approval condition retained                                                                                                                                                                                                                      |
| Terminology               | —                    | —                   | "Profit attributable to owners of parent" and "Ordinary profit" as in the English Consolidated Financial Results; "own shares" per the TSE sample forms for acquisitions (the English Consolidated Financial Results use "treasury shares" in its subsequent-events note; both are accepted TSE usage) |

チェック観点（日本語）：英文同時開示は「同日・同時刻」が原則（TDnetの英文登録）。英文版を後日公表する場合は日本語版に "English translation to follow" 等の注記は不要だが、プライム市場の要請上は同時開示が求められる。用語は決算短信英文版と統一する。