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August 4, 2026

Company name:	Sumitomo Osaka Cement Co., Ltd.
Name of representative:	Hirotsune Morohashi, Representative Director and President
(Securities code: 5232;	TSE Prime Market)
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Notice Regarding Stock Split, Partial Amendment to the Articles of Incorporation, Revision of Dividend Forecast, and Other Matters

Sumitomo Osaka Cement Co., Ltd. (the “Company”) hereby announces that its Board of Directors resolved at a meeting held today to conduct a stock split, partially amend its Articles of Incorporation, revise its dividend forecast, and revise its shareholder return policy (dividend policy), as described below.

1. Purpose of the Stock Split
   The stock split is intended to lower the amount per investment unit, thereby enhancing the liquidity of the Company’s shares and further broadening its investor base.

2. Overview of the Stock Split
   (1) Method of the Stock Split
   The Company will split each share of its common stock held by shareholders of record in the latest shareholder register as of September 30, 2026, the record date, into three shares.

   (2) Increase in Number of Shares Due to the Stock Split

(i) Total number of issued shares before the stock split	32,068,117 shares
(ii) Increase in number of shares due to the stock split	64,136,234 shares
(iii) Total number of issued shares after the stock split	96,204,351 shares
(iv) Total number of authorized shares after the stock split	380,000,000 shares

   (3) Schedule of the Stock Split

(i) Scheduled date of public notice of the record date	Tuesday, September 15, 2026
(ii) Record date	Wednesday, September 30, 2026
(iii) Effective date	Thursday, October 1, 2026

   (4) Other
   The stock split will not result in any change in the amount of the Company’s share capital.

3. Partial Amendment to the Articles of Incorporation

(1) Reason for the Amendment to the Articles of Incorporation

In connection with the stock split, the Company will, pursuant to the provisions of Article 184, paragraph (2) of the Companies Act, partially amend its Articles of Incorporation by a resolution of the Board of Directors, effective October 1, 2026.

(2) Details of the Amendment to the Articles of Incorporation

The details of the amendment are as follows.

(Underlined portions indicate amendments.)

Current Articles of Incorporation	Amended Articles of Incorporation
(Total Number of Authorized Shares) Article 6 The total number of shares issuable by the Company shall be <u>130,000,000</u> shares.	(Total Number of Authorized Shares) Article 6 The total number of shares issuable by the Company shall be <u>380,000,000</u> shares.

(3) Schedule of the Amendment to the Articles of Incorporation

(i) Date of resolution by the Board of Directors	Tuesday, August 4, 2026
(ii) Effective date	Thursday, October 1, 2026

4. Revision of Dividend Forecast

In connection with the stock split, the Company will revise its year-end dividend forecast for the fiscal year ending March 31, 2027, announced on May 13, 2026, as follows. This revision is made to reflect the stock split ratio and does not result in any substantive change in the forecast dividend per share on a pre-split equivalent basis.

Because the stock split will take effect on October 1, 2026, the interim dividend for the fiscal year ending March 31, 2027, the record date for which is September 30, 2026, will be paid based on the number of shares held before the stock split.

	Annual dividend per share		
	2nd quarter-end	Year-end	Total
Previous forecast (Announced on May 13, 2026)	¥60.00	¥60.00	¥120.00
Revised forecast (Pre-split equivalent)	¥60.00 (–)	¥20.00 (¥60.00)	– (¥120.00)

5. Revision of the Shareholder Return Policy (Dividend Policy)

In connection with the stock split, the Company will revise, as follows, the minimum annual dividend per share under the shareholder return policy set forth in the “FY2026–28 Medium-term Management Plan,” announced on May 13, 2026. This revision is made to reflect the stock split ratio and does not result in any substantive change in the minimum annual dividend per share on a pre-split equivalent basis.

Minimum annual dividend per share before revision	Minimum annual dividend per share after revision
¥120.00	¥40.00