Notice Regarding Stock Split, Partial Amendment to the Articles of Incorporation, and Revision to Dividend Forecast

Kanuma, Aug. 7, 2026

Nakanishi Inc. (the "Company") hereby announces that it has resolved at the Board of Directors meeting held on August 7, 2026 to conduct a stock split, implement a partial amendment to the Articles of Incorporation, and revise the dividend forecast, as outlined below.

1. Stock Split

(1) Purpose

The purpose of the stock split is to increase the liquidity of the Company's shares and expand the investor base by reducing the amount per investment unit.

(2) Overview

ⅰ Method of the stock split

With September 30, 2026 (Wednesday) as the record date, each common share of the Company held by shareholders recorded in the shareholder register as of the same date will be split into two shares.

ⅱ Number of shares to be increased by the stock split

・Total number of shares outstanding before the stock split	92,218,200 shares
・Number of shares to be increased by the stock split	92,218,200 shares
・Total number of shares outstanding after the stock split	184,436,400 shares
・Total number of authorized shares after the stock split	737,000,000 shares

Note: The aforementioned total number of shares outstanding may increase due to the exercise of share acquisition rights before the record date for the stock split.

ⅲ Schedule

・Public notice of record date (Scheduled)	September 14, 2026 (Monday)
・Record date	September 30, 2026 (Wednesday)
・Effective date	October 1, 2026 (Thursday)

ⅳ Adjustment of the exercise price per share of the share acquisition rights

The exercise price of the share acquisition rights issued by the Company will remain unchanged at JPY 1 per share following the stock split.

ⅴ Others

There will be no change in the amount of capital stock as a result of the stock split.

2. Partial Amendment to the Articles of Incorporation

(1) Reason for the amendment

In accordance with Article 184, Paragraph 2 of the Companies Act of Japan, the total number of authorized shares specified in Article 6 of the Company's Articles of Incorporation will be changed effective from October 1, 2026, in conjunction with this stock split.

(2) Details of the amendment

＊Changes are underlined.

Current Articles of Incorporation	Articles of Incorporation after amendment
(Total number of authorized shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>375,000,000 shares</u>.	(Total number of authorized shares) Article 6 The total number of shares authorized to be issued by the Company shall be <u>737,000,000 shares</u>.

Contact

Investors

Daisuke Suzuki
Corporate Vice President & Group CFO

Masatoshi Akiya
Head of Investor Relations

ir@nsk-nakanishi.co.jp

About Nakanishi Inc.

Nakanishi's mission is to create "brilliant progress" via innovative "grinding technology", guided by our corporate philosophy "Our Core". By creating new technologies, we strive to contribute to the development of medical care and to the enrichment of people's lives.

Based on "grinding technology", we have a differentiated product lineup under world-class brands in the dental, surgical, and industrial fields, and our products are sold in 145 countries worldwide.

Nakanishi will continue to work together with all employees across the group to create innovative products that only we can deliver, contributing to the lives and health of people around the world.

The company is listed on the Tokyo Stock Exchange.

For more information about Nakanishi Inc. and our business, please visit:
www.en.nakanishi-inc.jp

(3) Schedule for the amendment

・Date of Board of Directors' resolution	August 7, 2026
・Effective date	October 1, 2026

3. Revision to Dividend Forecast

Following the stock split, the year-end dividend forecast for the fiscal year ending December 31, 2026, which was announced on February 12, 2026, is revised as follows. Since the effective date of the stock split is October 1, 2026, the interim dividend for the end of the second quarter of the fiscal year ending December 31, 2026, with a record date of June 30, 2026, will be paid out based on the number of shares prior to the stock split.

	Dividend per share		
	Interim (JPY)	Year-end (JPY)	Annual (JPY)
Previous forecast (Announced on February 12, 2026)	30	30	60
Revised forecast (Pre-stock split basis)	30 (-)	15 (30)	- (60)
Actual (Previous year) Fiscal year ended December 31, 2025	26	28	54

Note: This document is a translation of the original Japanese document and is only for reference purposes. All readers are recommended to refer to the original version in Japanese of the release for complete information.

Source: Nakanishi Inc. www.nakanishi-inc.jp/ir/irnews