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August 7, 2026

To whom it may concern:

Company Name: HORIBA, Ltd.

Representative: Masayuki Adachi, President

(Securities code: 6856, Prime of Tokyo Stock Exchange)

Contact: Aiji Horii, Department Manager of General Affairs Department

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Notice Regarding Interim Dividend for FY 2026 and Amendments to Dividend Forecasts for FY 2026

HORIBA, Ltd. (hereinafter the Company) hereby announces that, at the meeting of the Board of Directors held on August 7, 2026, it resolved to pay an interim dividend from retained earnings with a record date of June 30, 2026 as stated below, and to revise its dividend forecast for FY2026, previously announced on May 14, 2026.

1. Details of the Dividends (Interim)

	Items Decided	Latest Dividend Forecast (As of May 14, 2026)	Previous Year's Dividend (Six Months Ended June 30, 2025)
Record Date	June 30, 2026	June 30, 2026	June 30, 2025
Dividend per Share	150 yen	150 yen	80 yen
Total Dividend Payment	6,303 million yen	-	3,359 million yen
Effective Date	August 31, 2026	-	September 1, 2025
Source	Retained earnings	-	Retained earnings

2. Amendments to Dividend Forecasts for FY2026

Amount: Yen

	Annual Dividend per Share		
Record Date	Interim	Year-end	Total
Previous Forecasts (As of May 14, 2026)	150	340	490
Revised Forecasts		640 (Ordinary dividend:210) (Special dividend:190) (Commemorative dividend:240)	790 (Ordinary dividend:360) (Special dividend:190) (Commemorative dividend:240)
Results for FY2026	150		
(Reference) Results for FY2025	80	370	450

3. Reasons for the Amendments

The Company's shareholder return policy is targeting a dividend payout ratio at 30% of consolidated net income attributable to HORIBA Ltd.'s shareholders, while special dividend and share buybacks will be executed timely and properly, taking into account investment opportunities, cash flow situation and other factors.

In May 2026, the Company's market capitalization exceeded 1 trillion yen. We would like to express our sincere gratitude to our shareholders and other stakeholders for their generous support, which has made this milestone possible. Accordingly, we have decided to pay a commemorative dividend of 240 yen per share, totaling approximately 10 billion yen, in commemoration of the milestone of the Company's market capitalization exceeding 1 trillion yen and to express our appreciation for our shareholders' continued support. In addition, considering the revised consolidated earnings forecasts for FY2026, the Company has amended the annual forecast for the ordinary dividend increasing by 60 yen to 360 yen per share.

As a result, we have revised our annual dividend forecast upward by 300 yen per share from the previous forecast to 790 yen per share, comprising an interim dividend of 150 yen per share and a year-end dividend of 640 yen per share.

4. Others (Revision of Shareholder Return Policy)

At the Board of Directors meeting held on the same day, the Company resolved to revise its shareholder return policy, effective from the fiscal year ending December 2027, from "targeting a dividend payout ratio at 30% of consolidated net income attributable to HORIBA Ltd.'s shareholders, while special dividend and share buybacks will be executed timely and properly, taking into account investment opportunities, cash flow situation and other factors" to "targeting a dividend payout ratio at 40% of consolidated net income attributable to HORIBA Ltd.'s shareholders, while special dividend and share buybacks will be executed timely and properly, taking into account investment opportunities, cash flow situation and other factors".