Translation
Note: This is an English translation of the original Japanese version and is provided for reference purposes only.
In the event of any discrepancy between this translation and the Japanese original, the Japanese version shall prevail.

August 21, 2026

Company: Roland Corporation
Representative: Masahiro Minowa, CEO and Representative Director
(Securities Code: 7944; TSE Prime)
Contact: Yoshiyuki Shimizu, CFO and Executive Officer
(Tel. +81-53-523-0230)

Notice Concerning Changes to Dividend Source and Payment Commencement Date and Partial revisions to the "Consolidated Financial Results for the Six Months Ended June 30, 2026 (Under Japanese GAAP)"

Roland Corporation (the "Company") hereby announces that, at the Board of Directors meeting held on August 21, 2026, it resolved to change the source of the dividend and the scheduled date to commence payment for the dividend for the second-quarter end of the fiscal year ending December 31, 2026, with June 30, 2026 as the record date, which was stated in the Consolidated Financial Results for the Six Months Ended June 30, 2026, released on August 7, 2026. There will be no change to the total amount of dividends or the dividends per share.

The Company will make the revisions to the Consolidated Financial Results for the Six Months Ended June 30, 2026, released on August 7, 2026 as described below. The revised portions are underlined.

1. Reason for changes to the dividend source and payment commencement date

In the course of preparing for the payment of the dividend, the Company reconsidered the accounting and tax treatment of the source of the dividend. After comprehensively considering the Company's capital structure and future capital policy, the Company determined that it would be appropriate to revise the dividend source for the second-quarter end of the fiscal year ending December 31, 2026. Accordingly, although there is no change to the total amount of the dividend, the dividend will be paid out of "Capital surplus". In addition, the scheduled date to commence dividend payment will be changed to allow for the administrative procedures associated with this revision.

This revision relates solely to the source of the dividend and does not affect the total amount of the dividend, the dividend per share, or the Company's shareholder return policy.

Major changes

Item	Before	After
Source of dividends	Retained Earnings	Capital Surplus
Total amount of dividends	2,257 million yen	2,257 million yen (no change)
Dividend paid per share	85.00 yen	85.00 yen (no change)
Scheduled date to commence dividend payment	September 11, 2026	September 30, 2026

2. Details of the changes

The revised items are underlined.

Change 1. (Summary information, page 1)

Scheduled date to commence dividend payments:

Before

Scheduled date to commence dividend payments: September 11, 2026

After

Scheduled date to commence dividend payments: September <u>30</u>, 2026

Change 2. (Summary information, page 1)

2. Dividend

Before

	Annual dividend per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	–	85.00	–	85.00	170.00
Fiscal year ending December 31, 2026	–	85.00			
Fiscal year ending December 31, 2026 (forecast)			–	85.00	170.00

Note: Revisions from the most recently announced dividends forecast: None

After

	Annual dividend per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	–	85.00	–	85.00	170.00
Fiscal year ending December 31, 2026	–	85.00			
Fiscal year ending December 31, 2026 (forecast)			–	85.00	170.00

Note: Revisions from the most recently announced dividends forecast: None
<u>Dividend for the second quarter-end will be paid out of capital surplus. For details, please refer to the "Dividend paid from capital surplus" below.</u>

Change 3. (Summary information, page 3)

*Dividends paid from capital surplus

Before

Not applicable

After

<u>*Dividends paid from capital surplus</u>

<u>The dividend for the second quarter-end of the fiscal year ending December 31, 2026 paid out of capital surplus is as follows.</u>

Record date	Second quarter-end
Amount per share	85.00 yen
Total amount of dividend	2,257 million yen

<u>Note: Ratio of reduction in net assets is zero</u>

3. Other matters

As a result of this change, the dividend will be paid out of capital surplus. Accordingly, the Company will arrange to enclose information regarding the tax treatment with the dividend-related documents to be sent to the shareholders.