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May 14th, 2026

To whom it may concern:

Company name: Nifco Inc.
Headquarters: 5-3 Hikarinooka, Yokosuka-shi, Kanagawa
Securities Code: 7988 (Tokyo Stock Exchange, Prime Market)
Representative: Representative Director, President & CEO, Masaharu Shibao
Person in charge: General Manager, Finance & Accounting Department, Hiroshi Hamada
(TEL 03-5476-4850)

Notice Regarding Stock Split and Partial Amendment to the Articles of Incorporation

Nifco Inc. (the "Company") hereby announce that, at the meeting of the Board of Directors held today, May 14, 2026, we resolved to implement a stock split as described below.

1. Stock Split

(1) Purpose of the Stock Split

The purpose of the stock split is to lower the amount per investment unit of our shares, thereby creating an environment in which investors can invest more easily, expanding the investor base, and improving the liquidity of our shares.

(2) Overview of the Stock Split

① Method of the Stock Split

With Wednesday, September 30, 2026, as the record date, each share of common stock held by shareholders listed or recorded in the final shareholder register as of that date will be split at a ratio of 2 shares for every 1 share.

② Number of Shares to be Increased by the Split

Total number of issued shares before the stock split	100,232,614 shares
Number of shares to be increased by this stock split	100,232,614 shares
Total number of issued shares following the stock split	200,465,228 shares
Total number of authorized shares following the stock split	466,000,000 shares

(3) Schedule of the Stock Split

Public notice of record date (tentative)	September 15, 2026
Record date	September 30, 2026
Effective date	October 1, 2026

2. Partial Amendment to the Articles of Incorporation

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

In conjunction with the above stock split, pursuant to the provisions of Article 184, Paragraph 2 of the Companies Act, we will partially amend our Articles of Incorporation, with October 1, 2026 as the effective date.

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

(Underlined portions indicate amendments.)

Current Articles of Incorporation	Proposed Amendments
(Total Number of Authorized Shares) Article 5 The total number of shares authorized to be issued by the Company shall be <u>233,000,000</u> shares.	(Total Number of Authorized Shares) Article 5 The total number of shares authorized to be issued by the Company shall be <u>466,000,000</u> shares.

(3) Schedule for Amendment to the Articles of Incorporation

Date of Board of Directors resolution	May 14, 2026
Effective date	October 1, 2026

3. Change in Capital Amount

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

4. Dividends

Since the effective date of this stock split is October 1, 2026, the interim dividend for the fiscal year ending March 2027, for which the dividend record date is September 30, 2026, will be paid based on our common stock before the stock split.

End