

Note : This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



April 17th, 2026

To whom it may concern:

Company name: Nifco Inc.
Headquarters: 5-3 Hikarinooka, Yokosuka-shi, Kanagawa
Code Number: 7988 (TSE Prime Section)
Representative: Representative Director, President & CEO, Masaharu Shibao
Person in charge: General Manager, Finance & Accounting Department
Hiroshi Hamada
(TEL 03-5476-4853)

(Correction) Partial Amendment to the

“Notice Concerning the Recording of Non-Operating Income (Dividend Income) ”

Nifco Inc. (hereinafter "the Company") hereby announce that certain information contained in the timely disclosure document entitled “Notice Regarding the Recognition of Non-Operating Income (Dividend Income)” released on April 17, 2026 was incorrect, and has been amended as set forth below.

The amended portions are indicated with underlines.

(Before Correction)

Nifco Inc. (hereinafter "the Company") hereby announces that we will record a non-operating income (dividend income) in our non-consolidated financial statements for the fiscal year ending March 2026. Further details follow.

1. Overview of Dividend

The Company has received dividend from its consolidated subsidiary as follows:

Company name	Amount	Date of resolution	Expected date of receipt
Nifco Korea Inc.	KRW 78,533,000,000- (7,639 million yen) *Note1	March 31, 2026	By April 30, 2026

(Note 1) The approximate amount is shown, converted at KRW 10.28 per JPY.

2. Impact on Financial Results

The Company will record the above dividend as non-operating income in our non-consolidated financial statements for the fiscal year ending March 2026.

Since this is dividend from a consolidated subsidiary, it will have no material impact on consolidated performance.

(After Correction)

Nifco Inc. (hereinafter "the Company") hereby announces that we will record a non-operating income (dividend income) in our non-consolidated financial statements for the fiscal year ending March 2027. Further details follow.

2. Overview of Dividend

The Company has received dividend from its consolidated subsidiary as follows:

Company name	Amount	Date of resolution	Expected date of receipt
Nifco Korea Inc.	KRW 78,533,000,000- (7,639 million yen) *Note1	March 31, 2026	By April 30, 2026

(Note 1) The approximate amount is shown, converted at KRW 10.28 per JPY.

2. Impact on Financial Results

The Company will record the above dividend as non-operating income in our non-consolidated financial statements for the fiscal year ending March 2027.

Since this is dividend from a consolidated subsidiary, it will have no material impact on consolidated performance.

End